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CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

GENERAL STATISTICS BRANCH

INCOMES ASSESSED

FOR

INCOME WAR TAX

IN

CANADA

1932

And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes and

by Occupations.

With Comparisons for Preceding Years.

Prepared from Information Supplied by the
Income Tax Division, Department of National Revenue.

Published by Authority of the HON. H. H. STEVENS, M. P.,
Minister of Trade and Commerce.

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

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INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In those countries where an income tax is a normal feature of the revenue system, the aggregates of the assessed income have long been considered as furnishing a guide both to the amount of the national income and to its distribution by classes and occupations of income tax payers. Thus most estimates of the total national income in the United Kingdom and the United States take as their starting point the amount of income coming under the observation of the income tax authorities.

In Canada the exemption limit for income tax purposes has been relatively high, being in the later years that are considered in this statement \$3,000 for married and \$1,500 for single persons, though in the session of 1932 the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons. This, however, did not apply to the income tax collected in the fiscal year 1932.

In the consideration of the following tables, it should be remembered that the bulk of the income tax is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1932 apply in the main to the calendar year 1930, the income tax due on these incomes being collected mainly in April, May and June of 1931. Similarly, the figures of income assessed in the fiscal year 1931 apply for the most part to incomes earned in the calendar year 1929, and so on.

The figures of table 1 show total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last twelve fiscal years, together with the amount received from such taxation.

Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,000,000 in the fiscal year ended 1931. Owing largely to the depression, the income assessed in 1932 showed a great decline to \$992,800,000, indicating a great contraction in both individual and corporate incomes in 1930 as compared with 1929. From table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. This may be partly due to the location of the head offices of most Canadian corporations in Montreal and Toronto. British Columbia ranks third in this comparison.

Table 3 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 4 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 5 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 6 and 7 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-32.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver- General
	No.	Amount	No.	Amount		
	\$	\$	\$	\$		
1921.....	190,561	-	3,696	-	912,410,429	46,381,324
1922.....	290,584	1,058,577,617	8,236	403,951,553	1,462,529,170	78,634,355
1923.....	231,132	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924.....	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925.....	225,514	701,392,820	6,236	297,267,428	999,160,248	56,248,043
1926.....	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927.....	116,029	465,689,900	5,777	278,494,991	744,184,891	47,336,309
1928.....	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929.....	129,663	668,637,536	7,438	526,714,731	1,195,402,267	59,422,323
1930.....	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931.....	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932.....	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400

✓ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1923-32.

Province	Amount of Income Assessed				
	1923	1929	1930	1931	1932
	\$	\$	\$	\$	\$
P.E.I.	1,906,145	2,201,506	2,293,916	2,238,000	1,981,321
N.S.	19,137,670	20,418,952	20,133,735	22,954,032	22,748,690
N.B.	15,355,847	16,633,582	16,743,421	17,441,133	15,941,318
Que.	247,103,323	342,206,962	402,108,906	374,899,266	234,313,011
Ont.	501,693,431	554,038,353	599,709,588	634,211,212	503,414,692
Man.	73,003,012	69,131,365	83,659,145	84,061,015	56,619,647
Sask.	39,130,763	45,770,126	42,729,044	38,709,748	24,279,759
Alta.	37,164,202	37,692,873	47,251,766	79,999,021	45,115,980
B.C.	103,587,321	106,218,237	109,367,418	115,849,332	82,053,481
Yukon	1,586,234	1,085,310	1,146,505	1,115,731	1,158,321
TOTALS.....	1,040,232,948	1,195,402,266	1,325,193,444	1,371,478,640	992,606,220

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-32.

1. INDIVIDUALS

(a) Number of Taxpayers

Income Class	1929			
	1929	1930	1931	1932
Under \$2,000	36,857	38,709	38,788	37,002
\$2,000 to \$3,000	22,374	20,090	20,385	19,595
\$3,000 to \$4,000	19,408	24,429	22,869	21,160
\$4,000 to \$5,000	15,049	17,468	17,909	16,555
\$5,000 to \$6,000	9,529	10,980	11,348	10,410
\$6,000 to \$7,000	6,833	7,349	7,483	6,839
\$7,000 to \$8,000	3,950	4,620	4,814	4,573
\$8,000 to \$9,000	2,785	3,313	3,449	3,238
\$9,000 to \$10,000	2,185	2,607	2,609	2,462
\$10,000 to \$15,000	5,520	6,575	6,825	5,901
\$15,000 to \$20,000	2,197	2,540	2,878	2,405
\$20,000 to \$25,000	1,027	1,181	1,314	1,123
\$25,000 to \$30,000	579	674	784	646
\$30,000 to \$50,000	847	1,016	1,045	-
\$30,000 to \$35,000	-	-	-	491
\$35,000 to \$40,000	-	-	-	267
\$40,000 to \$45,000	-	-	-	197
\$45,000 to \$50,000	-	-	-	143
\$50,000 and over	523	603	601	614
Totals	129,663	142,154	143,601	133,621

(b) Amount of Taxes Paid

	\$	\$	\$	\$
Under \$2,000	341,777	284,797	171,237	162,613
\$2,000 to \$3,000	719,631	290,052	316,458	291,274
\$3,000 to \$4,000	280,990	399,316	327,728	294,739
\$4,000 to \$5,000	386,046	402,594	437,407	375,629
\$5,000 to \$6,000	394,702	441,412	448,935	410,920
\$6,000 to \$7,000	770,420	596,835	478,985	434,007
\$7,000 to \$8,000	412,301	453,082	472,641	475,306
\$8,000 to \$9,000	416,031	470,636	484,866	466,442
\$9,000 to \$10,000	472,862	534,755	518,664	470,925
\$10,000 to \$15,000	2,396,215	2,650,707	2,528,683	2,203,781
\$15,000 to \$20,000	1,964,324	2,226,401	2,386,232	1,955,947
\$20,000 to \$25,000	1,806,366	1,937,343	2,071,218	1,727,023
\$25,000 to \$30,000	1,489,237	1,737,813	1,860,843	1,492,213
\$30,000 to \$50,000	3,925,527	4,486,976	4,277,731	-
\$30,000 to \$35,000	-	-	-	1,507,718
\$35,000 to \$40,000	-	-	-	968,530
\$40,000 to \$45,000	-	-	-	882,019
\$45,000 to \$50,000	-	-	-	746,336
\$50,000 and over	9,328,921	10,571,399	10,131,844	10,269,892
Totals	25,105,350	27,434,118	26,913,472	25,135,319
Unclassified amounts	285,270	275,882	291,615	148,595
Totals	25,390,620	27,760,000	27,205,087	25,283,914
Refunds	597,222	522,497	580,906	511,068
Net Totals	24,793,398	27,237,503	26,624,181	24,772,846

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-32.- Concl.

2. CORPORATIONS
(a) Number of Taxpayers

Income Class	1929	1930	1931	1932
\$2,000 to \$3,000	1,491	1,528	1,400	1,123
\$3,000 to \$4,000	695	781	723	555
\$4,000 to \$5,000	495	551	468	431
\$5,000 to \$6,000	370	440	426	343
\$6,000 to \$7,000	392	345	334	294
\$7,000 to \$8,000	244	274	249	222
\$8,000 to \$9,000	223	232	203	197
\$9,000 to \$10,000	193	222	168	140
\$10,000 to \$15,000	692	702	654	495
\$15,000 to \$20,000	390	441	438	354
\$20,000 to \$25,000	313	289	326	229
\$25,000 to \$30,000	222	238	254	176
\$30,000 to \$50,000	530	511	563	-
\$30,000 to \$35,000	-	-	-	175
\$35,000 to \$40,000	-	-	-	119
\$40,000 to \$45,000	-	-	-	100
\$45,000 to \$50,000	-	-	-	80
\$50,000 and over	1,181	1,398	1,393	971
Totals	7,438/1	7,957/2	7,603/3	6,010/4

(b) Amount of Taxes Paid

	\$	\$	\$	\$
\$2,000 to \$3,000	122,492	76,349	66,338	54,297
\$3,000 to \$4,000	100,149	119,366	98,914	91,214
\$4,000 to \$5,000	115,460	132,597	111,442	122,421
\$5,000 to \$6,000	115,179	142,324	146,851	145,178
\$6,000 to \$7,000	217,825	140,715	142,237	147,203
\$7,000 to \$8,000	129,723	142,926	123,619	135,742
\$8,000 to \$9,000	125,741	150,951	137,066	143,269
\$9,000 to \$10,000	122,736	160,785	125,480	112,685
\$10,000 to \$15,000	659,128	621,296	587,729	550,720
\$15,000 to \$20,000	515,068	590,491	567,087	531,830
\$20,000 to \$25,000	605,628	494,263	597,828	496,928
\$25,000 to \$30,000	478,418	533,373	550,943	457,202
\$30,000 to \$50,000	1,672,228	1,551,375	1,802,322	-
\$30,000 to \$35,000	-	-	-	555,401
\$35,000 to \$40,000	-	-	-	457,740
\$40,000 to \$45,000	-	-	-	446,056
\$45,000 to \$50,000	-	-	-	405,241
\$50,000 and over	30,410,897	37,244,203	39,370,016	31,868,113
Totals	35,408,679/1	42,117,562/2	44,440,244/3	36,704,293/4
Unclassified amounts	263,664	332,519	471,429	230,755
Totals	35,672,344	42,450,081	44,911,673	36,971,046
Refunds	1,043,469	666,857	487,832	439,494
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554

/1 Totals include 7 corporations paying \$18,007 in taxation.
 /2 " " 5 " " \$16,548 " "
 /3 " " 4 " " \$12,367 " "
 /4 " " 6 " " \$ 3,053 " "

4. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-32.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932
Agrarians	3,111	2,626	2,276	653
Professionals	6,771	7,439	7,448	6,512
Employees	87,469	95,328	99,658	96,272
Merchants, retail	9,229	11,117	10,174	7,314
Merchants, wholesale	1,411	1,500	1,563	987
Manufacturers	1,001	1,140	947	823
Natural resources	171	243	174	147
Financial	8,645	9,534	9,278	9,718
Personal Corporations	644	912	597	563
Family Corporations	2,247	3,129	3,235	2,626
All others	8,964	9,186	8,251	8,001
Totals	129,663	142,154	145,601	133,621

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932
	\$	\$	\$	\$
Agrarians	154,733	123,909	131,910	36,379
Professionals	1,621,398	1,716,675	1,913,761	1,893,161
Employees	7,838,590	8,336,416	8,717,015	8,355,336
Merchants, retail	1,217,292	1,248,277	1,196,920	830,524
Merchants, wholesale	481,835	464,726	454,540	271,459
Manufacturers	245,454	263,525	225,135	162,354
Natural resources	47,949	79,677	57,942	21,331
Financial	6,085,230	7,084,327	6,641,080	5,874,722
Personal Corporations	3,523,192	3,614,204	3,114,145	3,082,674
Family Corporations	1,269,858	1,881,138	1,953,544	1,993,797
All others	2,619,819	2,671,243	2,507,479	2,613,581
Unclassified	285,270	275,882	291,616	148,596
Totals	25,390,620	27,759,999	27,205,087	25,283,914
Refunds	597,222	522,497	580,906	511,068
Net Totals	24,793,398	27,237,502	26,624,181	24,772,846

4. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1929-32. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932
Agrarians	83	111	88	39
Merchants, retail	1,478	1,551	1,349	1,044
Merchants, wholesale	1,019	1,071	958	640
Manufacturers	2,427	2,502	2,475	1,803
Natural resources	244	309	295	143
Financial	886	1,021	1,134	1,050
Transportation and Public Utilities	386	358	345	312
All others	915	1,034	959	979
Totals	7,438	7,957	7,603	6,010

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932
	\$	\$	\$	\$
Agrarians	50,418	58,028	56,404	19,088
Merchants, retail	2,546,367	2,836,933	2,798,156	2,241,079
Merchants, wholesale	2,637,469	2,981,802	2,975,641	1,499,306
Manufacturers	17,121,952	19,885,735	21,988,645	17,692,605
Natural resources	2,656,326	3,617,300	4,211,330	2,872,504
Financial	3,052,120	3,960,486	4,261,232	4,830,390
Transportation and Public Utilities	5,380,264	6,686,498	6,192,273	4,769,437
All others	1,963,764	2,090,779	1,956,557	2,779,864
Unclassified	263,664	332,520	471,430	266,755
Totals	35,672,344	42,450,081	44,911,673	36,971,043
Refunds	1,043,469	666,857	487,832	489,494
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554
Grand Totals, Individuals and Corporations	59,422,273	69,020,726	71,048,022	61,254,400

5. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1929-32.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1929			1930			1931			1932		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E.I.	367	.28	406	.29	490	.34	363	.27				
N.S.	3,693	2.85	3,689	2.60	3,462	2.41	3,589	2.68				
N.B.	2,682	2.07	2,759	1.94	2,822	1.97	2,668	2.00				
Quebec.	28,913	22.30	31,061	21.85	30,211	21.04	29,368	21.98				
Ontario	55,745	42.99	63,004	44.31	64,713	45.06	60,368	45.18				
Manitoba	10,174	7.85	11,312	7.96	10,764	7.50	10,007	7.49				
Saskatchewan	7,799	6.01	8,187	5.76	7,544	5.25	5,479	4.10				
Alberta	8,221	6.34	8,893	6.26	8,956	6.24	7,807	5.84				
B.C.	11,732	9.05	12,545	8.82	14,279	9.94	13,668	10.22				
Yukon	334	.26	298	.21	360	.25	324	.24				
Head Office	-	-	-	-	-	-	-	-				
Totals	129,663	100.00	142,154	100.00	143,601	100.00	133,621	100.00				

(b) Amount of Taxes Collected

Province	1929			1930			1931			1932		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E.I.	\$ 26,085	.11	\$ 30,635	.112	\$ 30,649	.115	\$ 29,509	.119				
N.S.	330,181	1.33	365,265	1.341	364,143	1.368	400,802	1.618				
N.B.	290,947	1.17	341,333	1.253	353,877	1.329	313,312	1.265				
Quebec	8,718,645	35.17	9,744,344	35.776	9,466,029	35.554	8,735,717	35.263				
Ontario	11,532,218	46.51	12,332,236	45.276	11,993,948	45.049	11,575,632	46.728				
Manitoba	1,316,499	5.31	1,490,983	5.474	1,397,110	5.243	1,025,787	4.141				
Saskatchewan	467,950	1.89	513,575	1.904	438,677	1.648	255,187	1.030				
Alberta	721,457	2.95	911,074	3.345	1,001,748	3.762	832,471	3.360				
B.C.	1,369,837	5.53	1,498,887	5.503	1,571,002	5.901	1,596,570	6.445				
Yukon	9,579	.03	2,922	.011	6,200	.023	7,306	.029				
Head Office	-	-	1,248	.005	798	.003	553	.002				
Totals	24,793,398	100.00	27,237,502	100.00	26,624,181	100.00	24,772,846	100.00				

2. CORPORATIONS

(a) Number of Taxpayers

Province	1929			1930			1931			1932		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P.E.I.	51	.69		47	.59		54	.71		43	.71	
N. S.	240	3.23		257	3.23		267	3.51		240	3.99	
N. B.	218	2.93		230	2.89		222	2.92		190	3.16	
Quebec	1,644	22.10		1,569	19.72		1,524	20.05		1,200	19.97	
Ontario	3,280	44.10		3,497	43.94		3,317	43.63		2,529	42.08	
Manitoba	607	8.16		619	7.73		625	8.22		451	7.50	
Saskatchewan	343	4.61		422	5.30		305	4.01		273	4.55	
Alberta	255	3.43		446	5.61		458	6.02		362	6.03	
British Columbia	793	10.66		865	10.83		827	10.88		716	11.91	
Yukon	7	.09		5	.06		4	.05		6	.10	
Head Office	-	-		-	-		-	-		-	-	
Totals	7,438	100.00		7,957	100.00		7,603	100.00		6,010	100.00	

(b) Amount of Taxes Collected

Province	1929			1930			1931			1932		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P.E.I.	\$ 12,569	.04		\$ 14,544	.03		\$ 15,022	.03		\$ 11,421	.031	
N. S.	263,169	.76		281,948	.67		301,866	.68		433,034	1.187	
N. B.	262,739	.76		270,645	.65		259,070	.58		217,540	.596	
Quebec	11,103,564	32.06		13,564,050	32.47		13,621,542	30.67		11,935,309	32.716	
Ontario	17,158,014	49.55		20,796,397	49.76		22,719,923	51.14		18,692,674	51.240	
Manitoba	1,956,107	5.65		2,216,786	5.31		2,140,661	4.82		1,206,562	3.307	
Saskatchewan	428,544	1.23		518,830	1.25		494,277	1.11		143,294	.406	
Alberta	674,149	1.95		1,089,905	2.61		1,314,295	2.96		1,021,377	2.800	
British Columbia	2,753,366	7.95		2,996,782	7.17		3,535,452	7.96		2,807,283	7.695	
Yukon	18,654	.05		16,935	.04		12,834	.03		3,053	.008	
Head Office	-	-		16,422	.04		8,899	.02		5,007	.014	
Totals	34,623,975	100.00		41,783,224	100.00		44,423,841	100.00		36,431,554	100.000	

5. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1929-32. -Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1929			1930			1931			1932		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P.E.I.	418	.30		453	.30		544	.36		406	.29	
N. S.	3,933	2.87		3,946	2.63		3,729	2.47		3,829	2.74	
N. B.	2,900	2.12		2,989	1.99		3,044	2.01		2,858	2.05	
Quebec	30,562	22.29		32,630	21.74		31,735	20.99		30,568	21.89	
Ontario	59,023	43.05		66,501	44.30		68,030	44.99		62,887	45.03	
Manitoba	10,731	7.86		11,931	7.95		11,389	7.53		10,458	7.49	
Saskatchewan	8,142	5.94		8,609	5.74		7,849	5.19		5,752	4.12	
Alberta	8,476	6.13		9,339	6.22		9,414	6.23		8,169	5.86	
British Columbia	12,525	9.14		13,410	8.93		15,106	9.99		14,374	10.29	
Yukon	341	.25		303	.20		364	.24		330	.24	
Head Office	-	-		-	-		-	-		-	-	
Totals	137,101	100.00		150,111	100.00		151,204	100.00		139,631	100.00	

(b) Amount of Taxes Collected

Province	1929			1930			1931			1932		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P.E.I.	\$ 38,654	.07		\$ 45,173	.07		\$ 45,671	.06		\$ 40,930	.067	
N. S.	593,349	1.00		647,213	.94		666,009	.94		833,836	1.361	
N. B.	553,686	.93		611,978	.89		612,947	.86		530,852	.867	
Quebec	19,822,209	33.36		23,308,394	33.77		23,037,571	32.50		20,671,026	33.746	
Ontario	28,690,232	48.28		33,123,633	48.00		34,713,871	48.86		30,268,306	49.415	
Manitoba	3,272,606	5.51		3,707,769	5.37		3,537,771	4.98		2,232,349	3.644	
Saskatchewan	894,494	1.51		1,037,406	1.50		932,954	1.31		403,481	.659	
Alberta	1,405,606	2.36		2,000,979	2.90		2,316,043	3.26		1,853,848	3.026	
British Columbia	4,123,203	6.93		4,495,649	6.51		5,106,454	7.19		4,403,853	7.189	
Yukon	28,233	.05		19,857	.03		19,034	.03		10,359	.017	
Head Office	-	-		17,670	.02		9,697	.01		5,560	.009	
Totals	59,422,272	100.00		69,020,726	100.00		71,043,022	100.00		61,254,400	100.000	

6. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

Province	Under 2,000		2,000 to 3,000		3,000 to 4,000		4,000 to 5,000		5,000 to 6,000		6,000 to 7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	86	475	39	573	57	572	51	1,116	45	1,607	23	1,302
N. S.	786	3,406	461	6,377	708	10,411	532	12,396	356	14,043	215	15,104
N. B.	654	2,191	362	4,503	468	5,090	386	7,381	231	8,110	162	8,282
Quebec	6,875	36,232	4,081	62,376	4,600	73,820	3,493	93,925	2,397	103,181	1,629	106,366
Ontario	15,876	64,877	8,829	128,363	10,005	128,899	7,732	165,665	4,757	184,382	3,031	194,925
Manitoba	3,149	12,935	1,470	22,173	1,531	18,726	1,219	26,383	686	24,418	500	29,467
Saskatchewan	1,982	8,422	868	12,944	593	9,766	655	10,259	503	13,741	303	13,533
Alberta	2,743	13,595	1,305	20,922	1,135	17,460	909	20,505	518	21,444	342	22,401
B. C.	4,746	19,971	2,050	31,051	2,015	29,222	1,560	36,840	901	39,296	625	42,423
Yukon	100	399	130	1,992	48	773	13	659	16	698	4	199
Totals	37,002	162,613	19,595	291,274	21,160	294,739	16,555	375,629	10,410	410,920	6,839	434,007

Province	7,000 to 8,000		8,000 to 9,000		9,000 to 10,000		10,000 to 15,000		15,000 to 20,000		20,000 to 25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	19	2,867	11	2,512	11	2,967	13	6,556	5	3,583	3	4,495
N. S.	108	12,902	89	12,515	70	12,130	149	53,616	58	47,834	26	39,241
N. B.	92	7,879	67	8,794	48	8,279	121	38,875	39	31,290	10	11,418
Quebec	1,179	124,443	838	124,478	596	122,063	1,704	649,050	675	550,453	362	543,214
Ontario	2,097	212,799	1,465	207,868	1,119	205,376	2,712	983,827	1,169	943,584	526	801,670
Manitoba	308	23,855	220	23,951	189	35,036	393	134,447	171	125,171	73	97,465
Saskatchewan	157	11,643	108	11,570	81	12,274	117	38,748	67	32,651	20	24,495
Alberta	216	27,074	142	21,731	104	21,864	221	94,632	71	65,122	33	61,996
B. C.	392	46,342	293	43,023	244	50,451	468	201,896	150	156,259	70	138,034
Yukon	5	502	-	-	-	-	3	2,084	-	-	-	-
Totals	4,573	475,306	3,239	466,442	2,462	470,935	5,901	2,203,731	2,405	1,955,947	1,123	1,727,028

* Classes grouped to conceal net income and identity of taxpayers.

6. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	25,000 to 30,000		30,000 to 35,000		35,000 to 40,000		40,000 to 45,000		45,000 to 50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
N. S.	10	24,334	9	30,501	6	20,545	-	-	-	-
N. B.	8	19,006	6	16,739	4	22,055	-	-	-	-
Quebec	219	502,753	139	548,317	121	382,774	89	365,912	78	362,886
Ontario	291	675,362	221	668,277	101	414,640	83	399,531	55	327,360
Manitoba	33	69,098	25	81,718	9	31,219	8	32,844	4	17,556
Saskatchewan	9	13,715	6	17,480	5	22,385	-	-	-	-
Alberta	20	55,313	14	46,605	7	18,488	5	26,723	-	-
British Columbia	56	127,632	21	98,081	14	56,424	12	57,009	6	38,534
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	646	1,492,213	491	1,507,718	267	968,530	197	882,019	143	746,336

Province	50,000 and over		TOTALS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
P.E.I.	-	\$ -	363	\$ 28,625	\$ 1,352	363	\$ 29,977	
N. S.	6	86,009	3,589	401,363	2,725	3,589	404,088	
N. B.	10	114,129	2,663	314,521	1,839	2,663	316,360	
Quebec	243	4,139,765	29,368	8,897,073	46,400	29,368	8,943,473	
Ontario	289	5,049,926	60,358	11,757,332	59,761	60,358	11,817,593	
Manitoba	19	216,206	10,007	1,032,718	5,280	10,007	1,037,998	
Saskatchewan	-	-	5,479	258,625	844	5,479	259,469	
Alberta	17	288,758	7,807	844,684	1,050	7,807	845,734	
British Columbia	30	375,099	13,658	1,592,571	28,792	13,658	1,621,363	
Yukon	-	-	324	7,306	-	324	7,306	
Head Office	-	-	-	-	553	-	553	
Gross Total	614	10,269,892	133,621	25,135,318	149,596	133,621	25,233,914	
Deductions	-	-	-	-	-	-	511,068	
Net Total	-	-	-	-	-	133,621	24,772,846	

/ Classes grouped to conceal net income and identity of taxpayers.

2. CORPORATIONS

Province	Under 2,000		2,000 to 3,000		3,000 to 4,000		4,000 to 5,000		5,000 to 6,000		6,000 to 7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	-	-	18	762	7	892	5	1,262	8	3,370	-	-
N. S.	-	-	51	2,517	31	5,041	32	9,003	17	6,745	12	5,922
N. B.	-	-	57	2,319	28	3,691	15	3,190	12	3,545	4	2,073
Quebec	-	-	131	5,756	55	10,685	40	12,826	69	32,328	73	41,723
Ontario	-	-	392	18,342	220	35,823	171	44,109	137	52,758	100	46,297
Manitoba	-	-	96	4,588	43	6,199	35	12,684	27	11,706	28	13,811
Saskatchewan	-	-	99	4,798	42	7,397	34	9,524	12	5,147	14	6,386
Alberta	-	-	96	6,051	39	6,996	26	9,533	23	11,552	18	8,733
British Columbia	-	-	183	9,164	90	14,490	73	20,290	38	18,027	45	22,258
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	-	-	1,123	54,297	555	91,214	431	122,421	343	145,178	294	147,203

Province	7,000 to 8,000		8,000 to 9,000		9,000 to 10,000		10,000 to 15,000		15,000 to 20,000		20,000 to 25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	-	-	-	-	5	6,341	-	33,187	14	19,583	-	-
N. S.	7	4,054	4	2,643	-	-	29	14,136	10	16,427	5	9,838
N. B.	8	4,887	8	5,552	3	2,079	14	99,418	99	145,030	3	7,862
Quebec	53	37,158	49	40,469	33	30,883	90	260,271	138	210,349	63	127,114
Ontario	89	49,565	79	48,623	53	42,992	242	40,696	21	32,016	103	215,061
Manitoba	14	7,814	16	12,020	14	10,235	37	15,795	9	13,927	17	35,752
Saskatchewan	3	2,876	7	5,116	4	2,938	14	30,576	18	25,856	9	19,873
Alberta	21	11,292	9	6,654	8	5,552	28	56,641	45	68,642	12	35,557
British Columbia	27	18,096	25	22,192	15	11,665	41	-	-	-	17	46,371
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	222	135,742	197	145,269	140	112,685	495	550,720	354	531,830	229	496,928

† Classes grouped to conceal net income and identity of taxpayers.

6. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - Con.

Province	25,000 to 30,000		30,000 to 35,000		35,000 to 40,000		40,000 to 45,000		45,000 to 50,000	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P.E.I.	-	-	-	-	-	-	-	-	-	-
N. S.	8	21,809	-	-	3	10,989	5	25,271	-	-
N. B.	3	7,801	4	12,190	3	10,941	6	32,001	-	-
Quebec	51	131,144	47	167,507	36	138,536	13	69,034	-	-
Ontario	81	183,652	84	245,470	48	188,806	48	193,825	26	133,055
Manitoba	13	33,641	13	41,425	10	33,532	11	43,732	33	181,061
Saskatchewan	3	8,011	7	24,636	3	10,182	3	12,148	8	31,356
Alberta	5	13,737	11	31,549	-	-	4	19,323	-	-
British Columbia	12	32,407	9	32,824	16	64,754	10	50,722	3	9,515
Yukon	-	-	-	-	-	-	-	-	10	50,254
Gross Total	176	437,202	175	555,401	119	457,740	100	446,056	80	405,241

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Province and over /	TOTALS		UNCLASSIFIED		TOTALS		
	No.	Amount \$	No.	Amount \$	No.	Amount \$	
P.E.I.	-	-	43	12,627	292	43	12,919
N. S.	22	281,529	240	438,132	4,848	240	442,980
N. B.	12	94,045	190	222,237	771	190	223,003
Quebec	272	10,746,500	1,200	11,968,968	58,768	1,200	12,027,736
Ontario	506	16,777,954	2,529	18,739,957	113,645	2,529	18,913,602
Manitoba	48	338,991	451	1,210,199	2,750	451	1,212,949
Saskatchewan	10	115,040	273	263,793	620	273	264,413
Alberta	41	796,145	362	1,028,621	5,865	362	1,034,486
British Columbia	60	2,217,909	716	2,756,706	74,189	716	2,830,895
Yukon	-	-	6	3,053	-	6	3,053
Head Office	-	-	-	-	5,007	-	5,007
Gross Total	971	31,863,113	6,010	36,704,293	266,755	6,010	36,971,048
Deductions							489,494
Net Total						6,010	36,481,554

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRICULTURISTS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	14	1,413	37	7,191	167	5,103	43	2,716	9	2,311
N. S.	7	164	301	32,400	2,112	100,877	405	32,840	41	21,638
N. B.	6	46	158	10,224	1,782	130,231	268	21,304	9	823
Quebec	15	989	1,239	544,914	21,177	2,797,605	1,157	235,025	184	94,047
Ontario	161	8,775	2,978	1,008,547	43,268	3,973,772	3,460	369,796	527	120,967
Manitoba	27	1,359	507	61,009	7,907	516,528	420	27,231	70	5,438
Saskatchewan	144	5,435	285	20,288	4,140	115,659	439	24,146	5	703
Alberta	227	15,948	392	120,253	5,879	278,101	568	68,291	35	3,514
B. C.	52	2,250	610	87,972	9,558	431,351	533	48,651	107	22,118
Yukon	-	-	5	363	282	6,109	21	524	-	-
Gross Total	653	36,379	6,512	1,893,161	96,272	8,355,336	7,314	830,524	987	271,459

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	-	-	-	-	-	-	-	-	-	-
N. S.	18	1,743	15	1,885	28	59,807	-	-	31	24,606
N. B.	3	775	3	259	20	22,944	-	-	32	47,366
Quebec	236	76,121	24	4,640	3,036	2,748,807	-	-	96	1,164,025
Ontario	450	58,755	44	7,343	4,782	2,290,267	-	-	205	1,605,450
Manitoba	29	3,474	-	-	186	98,650	-	-	80	102,966
Saskatchewan	9	586	3	246	152	19,761	-	-	13	1,436
Alberta	20	14,335	3	768	136	161,958	-	-	36	52,020
B. C.	58	6,565	52	6,017	1,578	472,523	-	-	75	84,805
Yukon	-	-	3	173	-	-	-	-	-	-
Gross Total	823	162,354	147	21,331	9,718	5,874,722	-	-	568	3,082,674

* Classes grouped to conceal identity of taxpayer.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
P.E.I.	25	\$ 6,334	68	\$ 3,556	\$ 1,352	363	\$ 29,977	
N. S.	104	58,703	527	66,700	2,725	3,589	404,088	
N. B.	88	45,616	299	34,933	1,839	2,668	316,360	
Quebec	257	416,811	1,947	814,089	46,400	29,368	8,943,473	
Ontario	1,131	968,520	3,352	1,345,740	59,761	60,358	11,817,593	
Manitoba	223	103,294	558	112,768	5,280	10,007	1,037,998	
Saskatchewan	121	36,129	168	34,238	844	5,479	259,469	
Alberta	155	59,637	356	69,858	1,050	7,807	845,734	
British Columbia	522	298,753	713	131,561	28,792	13,658	1,621,363	
Yukon	-	-	13	138	-	324	7,306	
Head Office	-	-	-	-	553	-	553	
Gross Total	2,626	1,993,797	8,001	2,613,581	148,596	133,621	25,283,914	
Deductions							511,068	
Net Total						133,621	24,772,846	

2. CORPORATIONS

Province	AGRICARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	8	\$ 1,174	-	-	-	-	10	\$ 2,947	4	\$ 827
N. S.	-	-	-	-	-	-	59	26,107	21	17,369
N. B.	4	1,019	-	-	-	-	49	27,400	26	32,750
Quebec	-	-	-	-	-	-	151	349,876	107	284,431
Ontario	8	7,391	-	-	-	-	371	1,384,295	227	429,964
Manitoba	-	-	-	-	-	-	86	114,935	85	429,003
Saskatchewan	-	-	-	-	-	-	99	64,303	19	18,297
Alberta	8	5,259	-	-	-	-	113	123,807	31	53,917
British Columbia	11	4,265	-	-	-	-	106	147,410	120	232,748
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	39	19,088	-	-	-	-	1,044	2,241,080	640	1,499,306

/ Classes grouped to conceal identity of taxpayer.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	12	4,165	-	-	-	-	3	2,601	-	-
N. S.	41	132,189	19	42,336	27	83,089	35	93,886	-	-
N. B.	52	58,415	11	12,648	14	4,650	16	44,093	-	-
Quebec	400	5,385,839	14	71,364	273	2,054,128	52	2,916,999	-	-
Ontario	1,019	10,487,546	34	1,843,412	413	2,276,451	107	1,114,619	-	-
Manitoba	63	245,430	8	19,959	120	248,343	12	11,142	-	-
Saskatchewan	27	67,662	-	-	67	57,601	7	4,833	-	-
Alberta	42	320,715	34	351,003	49	44,449	11	22,838	-	-
British Columbia	147	990,644	23	531,782	82	61,680	69	558,426	-	-
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	1,803	17,692,605	143	2,872,504	1,050	4,830,591	312	4,769,437	-	-

- 17 -

Province	FAMILY CORPORATIONS		'ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
P.E.I.	-	\$ -	6	914	\$ 292	43	\$ 12,919	
N. S.	-	-	38	43,156	4,848	240	442,981	
N. B.	-	-	18	41,263	771	190	223,008	
Quebec	-	-	198	906,329	58,768	1,200	12,027,735	
Ontario	-	-	350	1,256,280	113,645	2,529	18,913,602	
Manitoba	-	-	77	141,338	2,750	451	1,212,949	
Saskatchewan	-	-	54	51,097	620	273	264,413	
Alberta	-	-	74	106,654	5,365	362	1,034,486	
British Columbia	-	-	158	229,749	74,189	716	2,880,895	
Yukon	-	-	6	3,053	-	6	3,053	
Head Office	-	-	-	-	5,007	-	5,007	
Gross Total	-	-	979	2,779,883	266,755	6,010	36,971,048	
Deductions	-	-	-	-	-	-	489,494	
Net Total	-	-	-	-	-	6,010	36,481,554	

/ Classes grouped to conceal identity of taxpayer.

UNIVERSITY OF TORONTO
DEPT. OF POLITICAL ECONOMY

68-D-21

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1933

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. R. C. Matthews, M.P.,
Minister of National Revenue.

Published by Authority of the HON. H. H. STEVENS, M.P.,
Minister of Trade and Commerce.

OTTAWA
1934

UNIVERSITY OF TORONTO
DEPT. OF POLITICAL ECONOMY



DOMINION BUREAU OF STATISTICS

OTTAWA
CANADA

June 17, 1950.

D.C. MacGregor, Esq.,
University of Toronto,
Department of Political Economy,
273 Bloor Street West,
TORONTO, Canada.

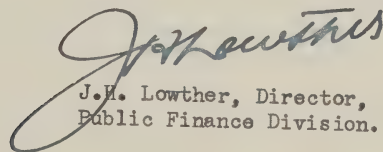
Dear Mr. MacGregor:

As requested by your letter of June 13, I am glad to send you herewith a copy of the report "Incomes Assessed for Income War Taxes" for the years 1933 and 1937. Unfortunately, the 1935 report is not available.

Prior to 1932 these statistics were published in mimeographed form but such were merely reprints of data contained in annual issues of the Canada Year Book.

Kindest regards.

Yours very truly,


J.H. Lowther, Director,
Public Finance Division.

JHL/MF

Encls.

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

Dominion Statistician: R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.
Chief, General Statistics Branch: S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under the income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932. The effect of the former reduction is reflected in the large increase in the number of income taxpayers in the lower income classes in 1932-33, while the effect of the latter reduction will be seen when income tax statistics for 1933-34 become available.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and 10½% on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to 12½% on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the income of 1932 the \$2,000 exemption hitherto afforded corporations was removed. These 1933 changes in rates, however, do not affect the statistics for 1932-33 that are now presented.

In the consideration of the following tables, it should be remembered that the bulk of the income tax is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1933 apply in the main to the calendar year 1931, the income tax due on these incomes being collected mainly in April, May and June of 1932. Similarly, the figures of income assessed in the fiscal year 1932 apply for the most part to incomes earned in the calendar year 1930, and so on.

The figures of table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last thirteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932 and 1933 showed a great decline to \$992,600,000 and \$944,100,000 respectively, indicating a serious contraction in both individual and corporate incomes in 1930 and 1931 as compared with 1929. In the

latest year, however, individual incomes assessed increased from \$660,100,000 to \$685,500,000. One reason for this is that the reduction of the exemption limit brought many thousand more incomes under review.

From table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. So far as corporate incomes are concerned (see table 3) this is partly due to the location of the head offices of most Canadian corporations in Montreal and Toronto. British Columbia ranks third in this comparison.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

I. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-33.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver- General
	No.	Amount	No.	Amount		
	\$	\$	\$	\$		
1921.....	190,561	-	3,696	-	912,410,429	46,381,824
1922.....	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923.....	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924.....	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925.....	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926.....	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927.....	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928.....	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929.....	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930.....	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931.....	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932.....	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933x.....	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697

* In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1929-33.

Province	Amount of Income Assessed				
	1929	1930	1931	1932	1933x
	\$	\$	\$	\$	\$
P.E.I.	2,201,506	2,293,916	2,238,000	1,981,321	2,015,664
N.S.	20,418,952	20,183,735	22,954,032	22,748,690	23,699,355
N.B.	16,638,582	16,743,421	17,441,133	15,941,318	16,253,444
Que.	342,206,962	402,108,906	374,899,266	234,313,011	259,566,516
Ont.	554,038,353	599,709,588	634,211,212	508,414,692	448,057,907
Man.	69,131,365	83,659,145	84,061,015	56,619,647	53,808,386
Sask.	45,770,126	42,729,044	38,709,748	24,279,759	19,765,936
Alta.	37,692,873	47,251,766	79,999,021	45,115,980	32,757,215
B.C.	106,218,237	109,367,418	115,849,332	82,033,481	87,124,464
Yukon	1,085,310	1,146,505	1,115,781	1,158,321	1,042,677
TOTALS.....	1,195,402,266	1,325,193,444	1,371,478,640	992,606,220	944,091,564

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1931-33.

Note.- The number of individual income taxpayers in 1933 and their total assessed income is affected by the lowering of the exemption limit in 1932 from \$1,500 to \$1,200 and from \$3,000 to \$2,400 for single and married persons respectively.

1. INDIVIDUALS

Province	1931		1932		1933	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	490	1,975,294	363	1,774,280	496	1,679,912
N.S.	3,462	18,169,557	3,589	18,062,374	4,988	19,855,850
N.B.	2,822	13,887,278	2,668	12,859,395	3,995	14,127,246
Que.	30,211	218,672,254	29,368	157,759,210	37,445	198,638,008
Ont.	64,713	349,140,109	60,358	312,283,792	76,856	298,022,196
Man.	10,764	52,566,144	10,007	43,858,932	12,263	44,557,080
Sask.	7,544	33,050,316	5,479	20,761,370	6,221	18,517,056
Alta.	8,956	55,787,536	7,807	31,352,985	8,403	28,037,752
B.C.	14,279	71,399,754	13,658	60,439,705	15,917	61,085,731
Yukon	360	1,066,442	324	955,214	388	1,023,149
Totals	143,601	815,714,684	133,621	660,107,257	166,972	685,543,980

2. CORPORATIONS

Province	1931		1932		1933	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	54	262,806	43	207,041	57	335,752
N.S.	267	4,784,475	240	4,686,316	247	3,843,505
N.B.	222	3,553,855	190	3,081,923	174	2,126,198
Que.	1,524	156,227,012	1,200	76,553,801	1,573	60,928,508
Ont.	3,317	285,071,103	2,529	196,130,900	2,856	150,035,711
Man.	625	31,494,871	451	12,760,715	423	9,251,306
Sask.	305	5,659,432	273	3,518,389	161	1,248,880
Alta.	458	24,211,485	362	13,762,995	333	4,719,463
B.C.	827	44,449,578	716	21,593,776	653	26,038,733
Yukon	4	49,339	6	203,107	6	19,528
Totals	7,603	555,763,956	6,010	332,498,963	6,483	258,547,584

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-33.

1. INDIVIDUALS

(a) Number of Taxpayers

Income Class	1929	1930	1931	1932	1933
Under \$2,000	36,857	38,709	38,788	37,002	63,276
\$2,000 to \$3,000	22,374	20,090	20,885	19,595	29,156
\$3,000 to \$4,000	19,408	24,429	22,869	21,160	27,546
\$4,000 to \$5,000	15,049	17,468	17,909	16,555	15,760
\$5,000 to \$6,000	9,529	10,980	11,348	10,410	8,951
\$6,000 to \$7,000	6,833	7,349	7,483	6,839	5,556
\$7,000 to \$8,000	3,950	4,620	4,814	4,573	3,481
\$8,000 to \$9,000	2,785	3,313	3,449	3,238	2,580
\$9,000 to \$10,000	2,185	2,607	2,609	2,462	1,962
\$10,000 to \$15,000	5,520	6,575	6,825	5,901	4,577
\$15,000 to \$20,000	2,197	2,540	2,878	2,405	1,653
\$20,000 to \$25,000	1,027	1,181	1,314	1,123	872
\$25,000 to \$30,000	579	674	784	646	483
\$30,000 to \$35,000	(		)	491	333
\$35,000 to \$40,000	(		)	267	169
\$40,000 to \$45,000	(847	1,016	1,045	197	130
\$45,000 to \$50,000	(		)	143	97
\$50,000 and over	523	603	601	614	390
Totals	129,663	142,154	143,601	133,621	166,972

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	341,777	284,797	171,237	162,613	416,776
\$2,000 to \$3,000	719,631	290,052	316,458	291,274	453,936
\$3,000 to \$4,000	280,990	399,316	327,728	294,739	538,647
\$4,000 to \$5,000	386,046	402,594	437,407	375,629	559,397
\$5,000 to \$6,000	394,702	441,412	448,935	410,920	573,859
\$6,000 to \$7,000	770,420	596,835	478,985	434,007	570,900
\$7,000 to \$8,000	412,301	453,082	472,641	475,306	513,383
\$8,000 to \$9,000	416,031	470,636	484,866	466,442	560,968
\$9,000 to \$10,000	472,862	534,755	518,664	470,925	562,341
\$10,000 to \$15,000	2,396,215	2,650,707	2,528,683	2,203,781	2,405,573
\$15,000 to \$20,000	1,964,324	2,226,401	2,386,232	1,955,947	1,980,689
\$20,000 to \$25,000	1,806,366	1,937,343	2,071,218	1,727,028	1,903,341
\$25,000 to \$30,000	1,489,237	1,737,813	1,860,843	1,492,213	1,568,725
\$30,000 to \$35,000	(		)	1,507,718	1,528,988
\$35,000 to \$40,000	(		)	968,530	986,314
\$40,000 to \$45,000	(3,925,527	4,486,976	4,277,731	882,019	855,278
\$45,000 to \$50,000	(		)	746,336	768,749
\$50,000 and over	9,328,921	10,571,399	10,131,844	10,269,892	9,032,358
Totals	25,105,350	27,484,118	26,913,472	25,135,319	25,780,222
Unclassified amounts	285,270	275,882	291,615	148,595	564,750
Totals	25,390,620	27,760,000	27,205,087	25,283,914	26,344,972
Refunds	597,222	522,497	580,906	511,068	385,506
Net Totals	24,793,398	27,237,503	26,624,181	24,772,846	25,959,466

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-33.- Concl.

2. CORPORATIONS
(a) Number of Taxpayers

Income Class	1929	1930	1931	1932	1933
\$2,000 to \$3,000	1,491	1,528	1,400	1,123	1,423
\$3,000 to \$4,000	695	781	723	555	693
\$4,000 to \$5,000	495	551	468	431	529
\$5,000 to \$6,000	370	440	426	343	355
\$6,000 to \$7,000	392	345	334	294	296
\$7,000 to \$8,000	244	274	249	222	206
\$8,000 to \$9,000	223	232	203	197	210
\$9,000 to \$10,000	193	222	168	140	188
\$10,000 to \$15,000	692	702	654	495	520
\$15,000 to \$20,000	390	441	438	354	344
\$20,000 to \$25,000	313	289	326	229	242
\$25,000 to \$30,000	222	238	254	176	153
\$30,000 to \$35,000	(		)	175	149
\$35,000 to \$40,000	(530	511	563	119	113
\$40,000 to \$45,000	(		)	100	75
\$45,000 to \$50,000	(		)	80	77
\$50,000 and over	1,181	1,398	1,393	971	904
Totals	7,438/1	7,957/2	7,603/3	6,010/4	6,483/5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
\$2,000 to \$3,000	122,492	76,349	66,338	54,297	91,654
\$3,000 to \$4,000	100,149	119,366	98,914	91,214	141,045
\$4,000 to \$5,000	115,460	132,597	111,442	122,421	187,115
\$5,000 to \$6,000	115,179	142,324	146,851	145,178	151,721
\$6,000 to \$7,000	217,825	140,715	142,237	147,203	164,531
\$7,000 to \$8,000	129,723	142,926	123,619	135,742	129,184
\$8,000 to \$9,000	125,741	150,951	137,066	143,269	180,129
\$9,000 to \$10,000	122,736	160,785	125,480	112,685	159,422
\$10,000 to \$15,000	659,128	621,296	587,729	550,720	656,580
\$15,000 to \$20,000	515,068	590,491	567,087	531,830	574,294
\$20,000 to \$25,000	605,628	494,263	597,828	496,928	599,364
\$25,000 to \$30,000	478,418	533,373	550,948	437,202	471,897
\$30,000 to \$35,000	(		)	555,401	525,761
\$35,000 to \$40,000	(1,672,228	1,551,375	1,802,322	457,740	469,670
\$40,000 to \$45,000	(		)	446,056	393,761
\$45,000 to \$50,000	(		)	405,241	432,857
\$50,000 and over	30,410,897	37,244,203	39,370,016	31,868,113	31,229,794
Totals	35,408,679/1	42,117,562/2	44,440,244/3	36,704,293/4	36,560,007/5
Unclassified amounts	263,664	332,519	471,429	266,755	1,106
Totals	35,672,344	42,450,081	44,911,673	36,971,048	36,561,113
Refunds	1,043,469	666,857	487,832	489,494	453,882
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554	36,107,231

/1 Totals include 7 corporations paying \$18,007 in taxation. /2 Totals include 5 corporations paying \$16,548 in taxation. /3 Totals include 4 corporations paying \$12,367 in taxation. /4 Totals include 6 corporations paying \$3,053 in taxation. /5 Totals include 6 corporations paying \$1,229 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-33.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932	1933 ^x
Agrarians	3,111	2,626	2,276	653	249
Professionals	6,771	7,439	7,448	6,512	6,012
Employees	87,469	95,328	99,658	96,272	132,722
Merchants, retail	9,229	11,117	10,174	7,314	6,009
Merchants, wholesale	1,411	1,500	1,563	987	690
Manufacturers	1,001	1,140	947	823	531
Natural resources	171	243	174	147	101
Financial	8,645	9,534	9,278	9,718	9,736
Personal Corporations	644	912	597	568	510
Family Corporations	2,247	3,129	3,235	2,626	1,780
All others	8,964	9,186	8,251	8,001	8,632
Totals	129,663	142,154	143,601	133,621	166,972

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932	1933
	\$	\$	\$	\$	\$
Agrarians	154,733	123,909	131,910	36,379	27,620
Professionals	1,621,398	1,716,675	1,913,761	1,893,161	1,762,428
Employees	7,838,590	8,336,416	8,717,015	8,355,336	9,700,590
Merchants, retail	1,217,292	1,248,277	1,196,920	830,524	620,154
Merchants, wholesale	481,835	464,726	454,540	271,459	184,932
Manufacturers	245,454	263,525	225,135	162,354	179,678
Natural resources	47,949	79,677	57,942	21,331	14,061
Financial	6,085,230	7,084,327	6,641,080	5,874,722	6,048,695
Personal Corporations	3,523,192	3,614,204	3,114,145	3,082,674	3,113,532
Family Corporations	1,269,858	1,881,138	1,953,544	1,993,797	1,685,614
All others	2,619,819	2,671,243	2,507,479	2,613,581	2,442,918
Unclassified	285,270	275,882	291,616	148,596	564,750
Totals	25,390,620	27,759,999	27,205,087	25,283,914	26,344,972
Refunds	597,222	522,497	580,906	511,088	385,506
Net Totals	24,793,398	27,237,502	26,624,181	24,772,846	25,959,466

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1929-33. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932	1933
Agrarians	83	111	88	39	40
Merchants, retail	1,478	1,551	1,349	1,044	1,017
Merchants, wholesale	1,019	1,071	958	640	741
Manufacturers	2,427	2,502	2,475	1,803	1,829
Natural resources	244	309	295	143	169
Financial	886	1,021	1,134	1,050	1,270
Transportation and Public Utilities	386	358	345	312	316
All others	915	1,034	959	979	1,101
Totals	7,438	7,957	7,603	6,010	6,483

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932	1933
	\$	\$	\$	\$	\$
Agrarians	50,418	58,028	56,404	19,088	32,370
Merchants, retail	2,546,367	2,836,933	2,798,156	2,241,079	2,060,741
Merchants, wholesale	2,637,469	2,981,802	2,975,641	1,499,306	1,848,583
Manufacturers	17,121,952	19,885,735	21,988,645	17,692,605	16,357,552
Natural resources	2,656,326	3,617,300	4,211,330	2,872,504	3,177,428
Financial	3,052,120	3,960,486	4,261,232	4,830,390	5,821,512
Transportation and Public Utilities	5,380,264	6,686,498	6,192,278	4,769,437	4,451,196
All others	1,963,764	2,090,779	1,956,557	2,779,884	2,810,625
Unclassified	263,664	332,520	471,430	266,755	1,106
Totals	35,672,344	42,450,081	44,911,673	36,971,048	36,561,113
Refunds	1,043,469	666,857	487,832	489,494	453,882
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554	36,107,231

Grand Totals, Individuals
and Corporations 59,422,273 69,020,726 71,048,022 61,254,400 62,066,697

6. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1930-33.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1930			1931			1932			1933x		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	406	.29	490	.34	363	.27	496	.30	496	.30	496	.30
Nova Scotia	3,689	2.60	3,462	2.41	3,589	2.68	4,988	2.99	4,988	2.99	4,988	2.99
New Brunswick	2,759	1.94	2,822	1.97	2,668	2.00	3,995	2.39	3,995	2.39	3,995	2.39
Quebec	31,061	21.85	30,211	21.04	29,368	21.98	37,445	22.43	37,445	22.43	37,445	22.43
Ontario	63,004	44.31	64,713	45.06	60,358	45.18	76,856	46.03	76,856	46.03	76,856	46.03
Manitoba	11,312	7.96	10,764	7.50	10,007	7.49	12,263	7.34	12,263	7.34	12,263	7.34
Saskatchewan	8,187	5.76	7,544	5.25	5,479	4.10	6,221	3.73	6,221	3.73	6,221	3.73
Alberta	8,893	6.26	8,956	6.24	7,807	5.84	8,403	5.03	8,403	5.03	8,403	5.03
British Columbia	12,545	8.82	14,279	9.94	13,658	10.22	15,917	9.53	15,917	9.53	15,917	9.53
Yukon	298	.21	360	.25	324	.24	388	.23	388	.23	388	.23
Head Office	-	-	-	-	-	-	-	-	-	-	-	-
Totals	142,154	100.00	143,601	100.00	133,621	100.00	166,972	100.00	166,972	100.00	166,972	100.00

(b) Amount of Taxes Collected

Province	1930			1931			1932			1933		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	\$ 30,635	.112	\$ 30,649	.115	\$ 29,509	.119	\$ 25,190	.10	\$ 25,190	.10	\$ 25,190	.10
Nova Scotia	365,265	1.341	364,143	1.368	400,802	1.618	448,055	1.73	448,055	1.73	448,055	1.73
New Brunswick	341,333	1.253	353,877	1.329	313,312	1.265	343,713	1.32	343,713	1.32	343,713	1.32
Quebec	9,744,344	35.776	9,466,023	35.554	8,735,717	35.263	9,521,960	36.68	9,521,960	36.68	9,521,960	36.68
Ontario	12,332,236	45.276	11,993,948	45.049	11,575,652	46.728	11,774,141	45.36	11,774,141	45.36	11,774,141	45.36
Manitoba	1,490,983	5.474	1,397,110	5.248	1,025,787	4.141	1,016,341	3.92	1,016,341	3.92	1,016,341	3.92
Saskatchewan	518,575	1.904	438,677	1.648	255,187	1.030	222,132	.85	222,132	.85	222,132	.85
Alberta	911,074	3.345	1,001,748	3.762	832,471	3.360	549,071	2.11	549,071	2.11	549,071	2.11
British Columbia	1,498,887	5.503	1,571,002	5.901	1,596,570	6.445	1,657,389	6.38	1,657,389	6.38	1,657,389	6.38
Yukon	2,922	.011	6,200	.023	7,506	.029	10,382	.04	10,382	.04	10,382	.04
Head Office	1,248	.005	798	.003	553	.002	391,092	1.51	391,092	1.51	391,092	1.51
Totals	27,237,502	100.000	26,624,181	100.000	24,772,846	100.000	25,959,466	100.00	25,959,466	100.00	25,959,466	100.00

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

6. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1930-33. - Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1930			1931			1932			1933		
	No.	Percent		No.	Per cent		No.	Per cent		No.	Per cent	
P. E. Island	47	.59		54	.71		43	.71		57	.88	
Nova Scotia	257	3.23		267	3.51		240	3.99		247	3.81	
New Brunswick	230	2.89		222	2.92		190	3.16		174	2.68	
Quebec	1,569	19.72		1,524	20.05		1,200	19.97		1,573	24.26	
Ontario	3,497	43.94		3,317	43.63		2,529	42.08		2,856	44.05	
Manitoba	619	7.78		625	8.22		451	7.50		423	6.53	
Saskatchewan	422	5.30		305	4.01		273	4.55		161	2.48	
Alberta	446	5.61		458	6.02		362	6.03		333	5.14	
British Columbia	865	10.88		827	10.88		716	11.91		653	10.08	
Yukon	5	.06		4	.05		6	.10		6	.09	
Head Office	-	-		-	-		-	-		-	-	
Totals	7,957	100.00		7,603	100.00		6,010	100.00		6,483	100.00	

(b) Amount of Taxes Collected

Province	1930			1931			1932			1933		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 14,544	.03		\$ 15,022	.03		\$ 11,421	.031		\$ 59,670	.165	
Nova Scotia	281,948	.67		301,866	.68		433,034	1.187		441,294	1.222	
New Brunswick	270,645	.65		259,070	.58		217,540	.596		248,698	.689	
Quebec	13,564,050	32.47		13,621,542	30.67		11,935,309	32.716		11,930,107	33.041	
Ontario	20,796,397	49.76		22,719,923	51.14		18,692,674	51.240		18,907,191	52.565	
Manitoba	2,216,786	5.31		2,140,661	4.82		1,206,562	3.307		1,118,052	3.096	
Saskatchewan	518,830	1.25		494,277	1.11		148,294	.406		116,381	.322	
Alberta	1,089,905	2.61		1,314,295	2.96		1,021,377	2.800		859,055	2.379	
British Columbia	2,996,762	7.17		3,535,452	7.96		2,807,283	7.695		2,425,136	6.716	
Yukon	16,935	.04		12,834	.03		3,053	.008		710	.002	
Head Office	16,422	.04		8,899	.02		5,007	.014		937	.003	
Totals	41,783,224	100.00		44,423,841	100.00		36,481,554	100.000		36,107,231	100.000	

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1930			1931			1932			1933		
	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	453	.30	544		.36	406	553	.29				
Nova Scotia	3,946	2.63	3,729		2.47	3,829	5,235	2.74				3.02
New Brunswick	2,989	1.99	3,044		2.01	2,858	4,169	2.05				2.40
Quebec	32,630	21.74	31,735		20.99	30,568	39,018	21.89				22.49
Ontario	66,501	44.30	68,030		44.99	62,887	79,712	45.03				45.96
Manitoba	11,931	7.95	11,389		7.53	10,458	12,686	7.49				7.31
Saskatchewan	8,609	5.74	7,849		5.19	5,752	6,382	4.12				3.68
Alberta	9,339	6.22	9,414		6.23	8,169	8,736	5.86				5.04
British Columbia	13,410	8.93	15,106		9.99	14,374	16,570	10.29				9.56
Yukon	303	.20	364		.24	330	394	.24				.22
Head Office	-	-	-	-	-	-	-	-	-	-	-	-
Totals	150,111	100.00	151,204		100.00	139,631	173,455	100.00				100.00

(b) Amount of Taxes Collected

Province	1930			1931			1932			1933		
	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	\$ 45,178	.07	\$ 45,671		.06	\$ 40,930	\$ 84,860	.067				.14
Nova Scotia	647,213	.94	666,009		.94	833,836	889,349	1.361				1.43
New Brunswick	611,978	.89	612,947		.86	530,852	592,411	.867				.95
Quebec	23,308,394	33.77	23,087,571		32.50	20,671,026	21,452,067	33.746				34.57
Ontario	33,128,633	48.00	34,713,871		48.86	30,268,306	30,681,332	49.415				49.43
Manitoba	3,707,769	5.37	3,537,771		4.98	2,232,349	2,134,393	3.644				3.44
Saskatchewan	1,037,406	1.50	932,954		1.31	403,481	338,512	.659				.54
Alberta	2,000,979	2.90	2,316,043		3.26	1,853,848	1,408,126	3.026				2.27
British Columbia	4,495,649	6.51	5,106,454		7.19	4,403,853	4,082,526	7.189				6.58
Yukon	19,857	.03	19,034		.03	10,359	11,092	.017				.02
Head Office	17,670	.02	9,697		.01	5,560	392,029	.009				.63
Totals	69,020,726	100.00	71,048,022		100.00	61,254,400	62,066,697	100.000				100.00

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

Province	Under 2,000		2,000 to 3,000		3,000 to 4,000		4,000 to 5,000		5,000 to 6,000		6,000 to 7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	168	\$ 1,102	87	\$ 984	95	\$ 2,102	43	\$ 1,681	38	\$ 2,974	35	\$ 3,926
Nova Scotia	1,717	10,644	850	12,723	937	18,406	541	18,801	303	18,541	160	17,609
New Brunswick	1,531	9,338	739	9,231	722	13,566	372	12,806	194	11,855	124	11,938
Quebec	12,935	84,911	5,949	99,336	5,913	128,216	3,647	140,739	2,333	156,632	1,467	154,967
Ontario	27,985	188,283	14,105	218,257	13,148	251,047	7,452	257,539	4,054	252,810	2,529	258,770
Manitoba	5,164	32,747	2,081	30,729	1,930	35,851	1,047	35,029	632	38,207	350	33,604
Saskatchewan	3,079	18,769	1,055	14,329	937	15,332	514	15,059	249	14,708	136	12,060
Alberta	3,610	23,054	1,441	21,180	1,311	22,968	716	23,716	401	28,030	280	26,992
British Columbia	6,901	46,627	2,737	44,041	2,499	49,775	1,412	53,177	738	49,536	470	50,466
Yukon	186	1,301	112	2,526	54	1,384	18	850	9	566	5	568
Totals	63,276	416,776	29,156	453,936	27,546	538,647	15,760	559,397	8,951	573,859	5,556	570,900

Province	7,000 to 8,000		8,000 to 9,000		9,000 to 10,000		10,000 to 15,000		15,000 to 20,000		20,000 to 25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	8	\$ 1,364	6	\$ 1,245	4	\$ 784	6	\$ 1,863	6	\$ 7,271	-	\$ -
Nova Scotia	116	18,300	86	18,585	59	18,722	146	72,538	27	32,491	24	51,039
New Brunswick	72	10,320	48	10,164	42	11,767	103	51,616	17	22,036	8	18,164
Quebec	998	143,984	747	163,941	596	172,866	1,397	796,518	543	667,525	304	682,635
Ontario	1,566	230,754	1,126	246,209	871	246,659	2,055	1,059,073	793	936,608	403	874,052
Manitoba	215	29,452	195	38,690	119	32,282	325	153,386	103	113,603	37	70,084
Saskatchewan	77	10,525	55	11,920	35	9,346	58	32,034	9	11,457	9	21,864
Alberta	148	21,753	123	22,083	70	20,513	199	83,374	56	64,339	29	58,372
British Columbia	281	46,931	194	48,131	166	49,402	282	151,980	99	125,359	58	127,131
Yukon	-	-	-	-	-	-	6	3,191	-	-	-	-
Totals	3,481	513,383	2,580	560,968	1,962	562,341	4,577	2,405,573	1,653	1,980,689	872	1,903,341

Classes grouped to conceal net income and identity of taxpayers.

1. INDIVIDUALS - Con.

Province	25,000 to 30,000			30,000 to 35,000			35,000 to 40,000			40,000 to 45,000			45,000 to 50,000		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	-	/		-			-			-			-		
Nova Scotia	11	32,853		4	18,379		3	19,227		-			-		
New Brunswick	7	21,158		7	29,300		4	27,838		-			-		
Quebec	187	618,122		103	522,116		62	352,337		50	350,810		45	355,365	
Ontario	223	719,510		178	790,314		80	450,437		66	407,149		41	315,985	
Manitoba	22	55,782		11	39,505		7	39,037		8	50,320		4	35,285	
Saskatchewan	3	10,831		5	25,490		-			-			-		
Alberta	6	25,618		4	16,285		5	45,788		-			-		
British Columbia	24	84,851		21	87,599		8	51,650		6	46,999		7	62,114	
Yukon	-	-		-			-			-			-		
Totals	483	1,568,725		333	1,528,988		169	986,314		130	855,278		97	768,749	

Province	50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	-	-		496	25,296		-			13	496	
Nova Scotia	4	69,073		4,988	447,930		-			2,854	4,988	
New Brunswick	5	73,598		3,995	344,693		-			1,370	3,995	
Quebec	169	4,049,515		37,445	9,640,537		-			73,368	37,445	
Ontario	181	4,128,116		76,856	11,831,573		-			61,173	76,856	
Manitoba	13	170,414		12,263	1,034,007		-			1,670	12,263	
Saskatchewan	-	/		6,221	224,323		-			440	6,221	
Alberta	4	43,009		8,403	547,075		-			7,156	8,403	
British Columbia	14	498,633		15,917	1,674,402		-			14,729	15,917	
Yukon	-	-		388	10,386		-			1	388	
Head Office	-	-		-			-			401,976	401,976	
Gross Total	390	9,032,358		166,972	25,780,222		-			564,750	166,972	
Deductions	-	-		-			-			-	-	
Net Total	-	-		-			-			-	-	
										166,972	25,959,466	

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	Under 2,000		2,000 to 3,000		3,000 to 4,000		4,000 to 5,000		5,000 to 6,000		6,000 to 7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	\$ -	11	\$ 640	7	\$ 1,028	12	\$ 3,510	-	\$ -	3	\$ 1,354
Nova Scotia	-	-	60	3,216	44	8,624	23	7,027	12	4,156	10	5,775
New Brunswick	-	-	54	2,749	25	4,251	14	4,833	6	3,207	6	3,479
Quebec	-	-	286	20,836	125	29,226	93	45,480	75	27,885	78	42,296
Ontario	-	-	539	35,151	298	55,299	233	75,505	159	69,488	135	74,656
Manitoba	-	-	101	5,883	39	7,857	52	14,555	29	10,407	23	10,339
Saskatchewan	-	-	60	2,577	28	6,080	17	6,017	8	3,440	7	3,437
Alberta	-	-	87	4,108	49	9,988	40	12,999	22	12,591	8	6,731
British Columbia	-	-	225	16,494	78	18,692	45	17,189	44	20,547	26	16,404
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	-	-	1,423	91,654	693	141,045	529	187,115	355	151,721	296	164,551
Province	7,000 to 8,000		8,000 to 9,000		9,000 to 10,000		10,000 to 15,000		15,000 to 20,000		20,000 to 25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	4	\$ 2,499	-	\$ -	5	\$ 3,856	10	\$ 12,687	-	\$ -	-	\$ -
Nova Scotia	8	4,243	9	6,254	5	4,876	17	21,474	21	34,530	11	25,394
New Brunswick	5	3,211	8	6,442	4	2,969	19	22,760	5	8,405	9	22,937
Quebec	49	27,414	52	38,847	52	48,516	119	164,748	110	181,764	73	174,092
Ontario	99	61,756	103	90,202	91	65,635	229	280,060	146	242,672	110	278,154
Manitoba	12	9,512	13	11,031	8	8,603	35	37,017	15	22,710	16	36,804
Saskatchewan	6	3,478	4	5,323	5	4,198	11	13,271	6	10,552	4	12,528
Alberta	6	4,844	7	9,133	7	11,657	26	38,316	16	26,036	11	27,329
British Columbia	17	12,227	14	14,897	11	9,112	54	66,247	25	47,625	8	22,126
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	206	129,184	210	180,129	188	159,422	520	656,580	344	574,294	242	599,364

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - Con.

Province	25,000 to 30,000		30,000 to 35,000		35,000 to 40,000		40,000 to 45,000		45,000 to 50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	\$ /	-	\$ /	-	\$ /	-	\$ /	-	\$ /
Nova Scotia	3	9,414	3	10,479	7	31,971	-	-	5	35,017
New Brunswick	-	/	5	17,889	-	/	3	14,971	-	-
Quebec	54	167,858	47	158,837	35	159,107	18	96,771	-	/
Ontario	69	217,092	72	254,093	54	207,822	38	187,953	28	176,445
Manitoba	5	14,737	7	30,240	5	16,760	8	52,036	36	177,249
Saskatchewan	-	-	-	/	-	-	-	-	-	/
Alberta	3	8,509	8	28,951	-	/	3	16,149	3	20,732
British Columbia	19	54,287	7	25,272	12	54,010	5	25,881	5	23,414
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	153	471,897	149	525,761	113	469,670	75	393,761	77	432,857

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P. E. Island	-	\$ /	57	60,591	\$ 79	57	60,670
Nova Scotia	14	265,299	247	442,730	-	247	442,730
New Brunswick	11	147,184	174	265,286	-	174	265,286
Quebec	279	10,487,090	1,573	12,047,211	-	1,573	12,047,211
Ontario	445	16,765,384	2,856	19,138,172	90	2,856	19,138,262
Manitoba	55	837,570	423	1,126,062	-	423	1,126,062
Saskatchewan	5	53,252	161	122,211	-	161	122,211
Alberta	37	634,086	333	872,160	-	333	872,160
British Columbia	58	2,039,929	653	2,484,355	-	653	2,484,355
Yukon	-	-	6	1,229 /	-	6	1,229
Head Office	-	-	-	-	937	-	937
Gross Total	904	31,229,794	6,483	36,560,007	1,106	6,483	36,561,113
Deductions	-	-	-	-	-	-	453,882
Net Total	-	-	-	-	-	6,483	36,107,231

/ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRICULTURISTS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	4	225	47	2,026	266	10,078	72	3,799	9	1,727
Nova Scotia	5	340	243	37,766	3,647	165,274	325	38,084	38	31,684
New Brunswick	-	-	180	17,335	2,975	141,030	236	16,376	9	224
Quebec	8	325	1,037	527,576	29,777	3,281,157	999	138,140	174	67,234
Ontario	113	16,210	2,843	986,081	60,594	4,495,993	3,076	330,248	316	67,035
Manitoba	14	191	515	57,551	10,372	579,923	298	11,545	71	7,224
Saskatchewan	32	776	286	16,236	5,321	124,098	259	16,648	-	-
Alberta	42	8,027	306	45,101	6,971	247,328	386	36,559	14	576
British Columbia	31	1,526	548	72,140	12,445	647,006	347	27,885	59	9,228
Yukon	-	-	7	616	354	8,703	11	870	-	-
Gross Total	249	27,620	6,012	1,762,428	132,722	9,700,590	6,009	620,154	690	184,932

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	-	-	-	10	150	-	-	-	-
Nova Scotia	9	674	5	3,734	30	14,289	-	-	31	24,220
New Brunswick	3	724	-	-	38	3,233	-	-	35	66,815
Quebec	169	129,612	18	3,592	3,077	3,042,206	-	-	77	1,168,879
Ontario	279	44,366	35	2,714	4,719	2,372,984	-	-	191	1,595,806
Manitoba	23	1,330	-	-	115	69,024	-	-	78	138,676
Saskatchewan	5	741	-	-	124	21,732	-	-	14	980
Alberta	9	1,073	4	190	191	66,191	-	-	23	30,392
British Columbia	34	1,158	35	3,741	1,432	458,886	-	-	61	87,764
Yukon	-	-	4	90	-	-	-	-	-	-
Gross Total	531	179,678	101	14,061	9,736	6,048,695	-	-	510	3,113,532

† Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	FAMILY CORPORATIONS			ALL OTHERS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	No.	Amount	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	12	2,933		76	4,358		13		496		25,309	
Nova Scotia	53	25,605		602	106,262		2,853		4,988		450,784	
New Brunswick	51	37,235		463	61,721		1,370		3,995		346,063	
Quebec	221	568,329		1,888	713,485		73,368		37,445		9,713,905	
Ontario	869	740,753		3,821	1,179,385		61,173		76,856		11,892,746	
Manitoba	113	52,078		664	116,465		1,670		12,263		1,035,677	
Saskatchewan	62	30,949		118	12,163		440		6,221		224,763	
Alberta	92	42,259		365	69,378		7,157		8,403		554,231	
British Columbia	307	185,473		618	179,596		14,729		15,917		1,689,131	
Yukon	-	-		12	105		1		388		10,387	
Head Office	-	-		-	-		401,976		-		401,976	
Gross Total	1,780	1,685,614		8,652	2,442,918		564,750		166,972		26,344,972	
Deductions	-	-		-	-		-		-		385,506	
Net Total	-	-		-	-		-		-		166,972	25,959,466

2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	13	3,755	-	-	-	-	5	1,468	-	-
Nova Scotia	-	-	-	-	-	-	59	28,265	21	14,151
New Brunswick	-	-	-	-	-	-	38	18,958	26	26,371
Quebec	-	-	-	-	-	-	186	208,351	179	341,237
Ontario	10	17,736	-	-	-	-	412	1,476,006	254	558,284
Manitoba	-	-	-	-	-	-	74	64,168	93	525,732
Saskatchewan	-	-	-	-	-	-	49	16,959	12	8,435
Alberta	3	5,733	-	-	-	-	81	59,023	37	93,210
British Columbia	14	5,146	-	-	-	-	113	187,543	119	281,173
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	40	32,370	-	-	-	-	1,017	2,060,741	741	1,848,583

/ Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	13	\$ 5,543	-	\$ -	19	\$ 32,168	4	\$ 3,286	-	\$ -
Nova Scotia	46	126,667	15	38,893	29	83,750	33	110,375	-	-
New Brunswick	34	48,714	10	7,654	12	5,038	15	105,449	-	-
Quebec	461	5,145,079	21	73,957	376	2,716,733	53	2,455,742	-	-
Ontario	1,044	9,817,205	54	2,523,592	523	2,636,173	120	880,934	-	-
Manitoba	47	76,844	4	55,157	131	223,839	9	53,627	-	-
Saskatchewan	19	32,875	-	-	48	41,918	5	2,625	-	-
Alberta	44	265,453	48	310,917	46	30,682	3	27,974	-	-
British Columbia	121	839,172	17	167,258	86	51,211	74	811,184	-	-
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	1,829	16,357,552	169	3,177,428	1,270	5,821,512	316	4,451,196	-	-
Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED		TOTALS			
	No.	Amount	No.	Amount	Amount	No.	Amount			
P. E. Island	-	\$ -	3	\$ 14,371	\$ 79	57	\$ 60,670			
Nova Scotia	-	-	44	40,629	-	247	442,730			
New Brunswick	-	-	39	53,101	-	174	265,286			
Quebec	-	-	297	1,106,112	-	1,573	12,047,211			
Ontario	-	-	439	1,228,242	90	2,856	19,138,262			
Manitoba	-	-	65	126,705	-	423	1,126,062			
Saskatchewan	-	-	28	19,400	-	161	122,211			
Alberta	-	-	71	79,168	-	333	872,160			
British Columbia	-	-	109	141,668	-	653	2,484,355			
Yukon	-	-	6	1,229	-	6	1,229			
Head Office	-	-	-	-	937	-	937			
Gross Total	-	-	1,101	2,810,625	1,106	6,483	36,561,113			
Deductions	-	-	-	-	-	-	453,882			
Net Total	-	-	-	-	-	6,483	36,107,231			

/ Classes grouped to conceal identity of taxpayer.

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1934

And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. R. C. Matthews, M.P.,
Minister of National Revenue.

Published by Authority of the HON. R. B. HANSON, K.C., M.P.,
Minister of Trade and Commerce.

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

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Chief, General Statistics Branch:	S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes in 1932-33 and 1933-34.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and 10½% on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to 12½% on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the income of 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1934 apply in the main to the calendar year 1932, the income tax due on these incomes being collected mainly in April. May and June of 1933. Similarly, the figures of income assessed in the fiscal year 1933, apply for the most part to incomes earned in the calendar year 1931, and so on.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last fourteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed a great decline to \$992,600,000, \$944,100,000 and \$829,300,000 respectively, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes

assessed increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower.

From Table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. So far as corporate incomes are concerned (see Table 3) this is partly due to the location of the head offices of most Canadian corporations in Toronto and Montreal. British Columbia ranks third in this comparison.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1934 there was collected an additional \$4,829,635, this being the product of the tax imposed in 1933, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.

Amount Received from Special Five Per Cent Tax on Interest and Dividends,
Fiscal Year ended Mar. 31, 1934.

Province	Amount of Tax Received	Percentage of Total
	\$	p.c.
Prince Edward Island	7,218	0.15
Nova Scotia	41,627	0.86
New Brunswick	21,898	0.45
Quebec	1,490,648	30.87
Ontario	2,933,351	60.74
Manitoba	63,287	1.44
Saskatchewan	8,311	0.17
Alberta	47,036	0.97
British Columbia	210,227	4.35
Yukon	32	-
Totals	4,829,635	100.00

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-34.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver-General
	No.	Amount	No.	Amount		
1921	190,561	-	3,696	-	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 [✓] ...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 ^x ...	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 ^x ...	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537

✓ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1930-34.

Province	Amount of income Assessed				
	1930	1931	1932	1933 ^x	1934 ^x
P.E.I.	2,293,916	2,238,000	1,981,321	2,015,664	2,072,019
N.S.	20,183,735	22,954,032	22,748,690	23,699,355	19,701,482
N.B.	16,743,421	17,441,133	15,941,318	16,253,444	16,551,288
Que.	402,108,906	374,899,266	234,313,011	259,566,516	179,807,900
Ont.	599,709,588	634,211,212	508,414,692	448,057,907	428,279,628
Man.	83,659,145	84,061,015	56,619,647	53,808,386	45,049,397
Sask.	42,729,044	38,709,748	24,279,759	19,765,936	19,056,999
Alta.	47,251,766	79,999,021	45,115,980	32,757,215	43,652,512
B.C.	109,367,418	115,849,332	82,033,481	87,124,464	73,972,698
Yukon	1,146,505	1,115,781	1,158,321	1,042,677	1,187,641
TOTALS	1,325,193,444	1,371,478,640	992,606,220	944,091,564	829,331,564

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1932-34.

Note.- The number of individual income taxpayers in 1933 and their total assessed income is affected by the lowering of the exemption limit in 1932 from \$1,500 to \$1,200 and from \$3,000 to \$2,400 for single and married persons respectively. In 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

1. INDIVIDUALS

Province	1932		1933		1934	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	363	1,774,280	496	1,679,912	556	1,525,354
N.S.	3,589	18,062,374	4,988	19,855,850	5,939	16,844,505
N.B.	2,668	12,859,395	3,995	14,127,246	4,958	14,868,767
Que.	29,368	157,759,210	37,445	198,638,008	42,876	126,769,543
Ont.	60,358	312,283,792	76,856	298,022,196	95,853	308,913,685
Man.	10,007	43,858,932	12,263	44,557,080	14,413	37,184,582
Sask.	5,479	20,761,370	6,221	18,517,056	7,388	18,145,251
Alta.	7,807	31,352,985	8,403	28,037,752	11,650	35,103,197
B.C.	13,658	60,439,705	15,917	61,085,731	19,824	57,228,697
Yukon	324	955,214	388	1,023,149	500	1,133,670
TOTALS	133,621	660,107,257	166,972	685,543,980	203,957	617,717,251

2. CORPORATIONS

Province	1932		1933		1934	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	43	207,041	57	335,752	83	546,666
N.S.	240	4,686,316	247	3,843,505	318	2,856,976
N.B.	190	3,081,923	174	2,126,198	210	1,682,520
Que.	1,200	76,553,801	1,573	60,928,508	1,883	53,038,358
Ont.	2,529	196,130,900	2,856	150,035,711	4,131	119,365,943
Man.	451	12,760,715	423	9,251,306	392	7,864,816
Sask.	273	3,518,389	161	1,248,880	319	911,748
Alta.	362	13,762,995	333	4,719,463	418	8,549,315
B.C.	716	21,593,776	653	26,038,733	1,153	16,744,001
Yukon	6	203,107	6	19,528	6	53,970
TOTALS	6,010	332,498,963	6,483	258,547,584	8,913	211,614,313

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers.

Income Class	1930	1931	1932	1933	1934
Under \$2,000	38,709	38,788	37,002	63,276	93,316
\$2,000 to \$3,000	20,090	20,885	19,595	29,156	46,207
\$3,000 to \$4,000	24,429	22,869	21,160	27,546	27,778
\$4,000 to \$5,000	17,468	17,909	16,555	15,760	13,312
\$5,000 to \$6,000	10,980	11,348	10,410	8,951	6,670
\$6,000 to \$7,000	7,349	7,483	6,839	5,556	4,082
\$7,000 to \$8,000	4,620	4,814	4,573	3,481	2,770
\$8,000 to \$9,000	3,313	3,449	3,238	2,580	1,937
\$9,000 to \$10,000	2,607	2,609	2,462	1,962	1,445
\$10,000 to \$15,000	6,575	6,825	5,901	4,577	3,284
\$15,000 to \$20,000	2,540	2,878	2,405	1,653	1,254
\$20,000 to \$25,000	1,181	1,314	1,123	872	665
\$25,000 to \$30,000	674	784	646	483	349
\$30,000 to \$35,000	()	()	491	333	228
\$35,000 to \$40,000	(1,016	1,045)	267	169	162
\$40,000 to \$45,000	()	()	197	130	116
\$45,000 to \$50,000	()	()	143	97	75
\$50,000 and over	603	601	614	390	307
Totals	142,154	143,601	133,621	166,972	203,957

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	284,797	171,237	162,613	416,776	989,083
\$2,000 to \$3,000	290,052	316,458	291,274	453,936	1,015,183
\$3,000 to \$4,000	399,316	327,728	294,739	538,647	1,096,121
\$4,000 to \$5,000	402,594	437,407	375,629	559,397	995,500
\$5,000 to \$6,000	441,412	448,935	410,920	573,859	874,915
\$6,000 to \$7,000	596,835	478,985	434,007	570,900	810,922
\$7,000 to \$8,000	453,082	472,641	475,306	513,383	771,434
\$8,000 to \$9,000	470,636	484,866	466,442	560,968	743,943
\$9,000 to \$10,000	534,755	518,664	470,925	562,341	718,510
\$10,000 to \$15,000	2,650,707	2,528,683	2,203,781	2,405,573	2,735,469
\$15,000 to \$20,000	2,226,401	2,386,232	1,955,947	1,980,689	2,032,264
\$20,000 to \$25,000	1,937,343	2,071,218	1,727,028	1,903,341	1,881,997
\$25,000 to \$30,000	1,737,813	1,860,843	1,492,213	1,568,725	1,439,868
\$30,000 to \$35,000	()	()	1,507,718	1,528,988	1,289,887
\$35,000 to \$40,000	()	()	968,530	986,314	1,114,983
\$40,000 to \$45,000	(4,486,976	4,277,731)	882,019	855,278	947,111
\$45,000 to \$50,000	()	()	746,336	768,749	757,856
\$50,000 and over	10,571,399	10,131,344	10,269,892	9,032,358	8,785,854
Totals	27,484,118	26,913,472	25,135,319	25,780,222	29,000,900
Unclassified amounts	275,882	231,015	148,595	564,750	501,980
Totals	27,760,000	27,205,087	25,283,914	26,344,972	29,502,880
Refunds	522,497	587,006	511,068	385,506	319,165
Net Totals	27,237,503	26,624,181	24,772,846	25,959,466	29,183,715

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1930-34. - Concl.

2. CORPORATIONS
(a) Number of Taxpayers

Income Class	1930	1931	1932	1933	1934
Under \$2,000	-	-	-	-	4,575
\$2,000 to \$3,000	1,528	1,400	1,123	1,423	1,040
\$3,000 to \$4,000	781	723	555	693	542
\$4,000 to \$5,000	551	468	431	529	337
\$5,000 to \$6,000	440	426	343	355	252
\$6,000 to \$7,000	345	334	294	296	188
\$7,000 to \$8,000	274	249	222	206	142
\$8,000 to \$9,000	232	203	197	210	131
\$9,000 to \$10,000	222	168	140	188	105
\$10,000 to \$15,000	702	654	495	520	342
\$15,000 to \$20,000	441	438	354	344	204
\$20,000 to \$25,000	289	326	229	242	156
\$25,000 to \$30,000	238	254	176	153	97
\$30,000 to \$35,000	(	)	175	149	91
\$35,000 to \$40,000	(	)	119	113	61
\$40,000 to \$45,000	(511	563)	100	75	50
\$45,000 to \$50,000	(	)	80	77	54
\$50,000 and over	1,398	1,393	971	904	540
Totals	7,957/1	7,603/2	6,010/3	6,483/4	8,913/5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	-	-	-	331,105
\$2,000 to \$3,000	76,349	66,338	54,297	91,654	209,587
\$3,000 to \$4,000	119,366	98,914	91,214	141,045	199,204
\$4,000 to \$5,000	132,597	111,442	122,421	187,115	185,218
\$5,000 to \$6,000	142,324	146,851	145,178	151,721	176,256
\$6,000 to \$7,000	140,715	142,237	147,203	164,531	166,846
\$7,000 to \$8,000	142,926	123,619	135,742	129,184	119,848
\$8,000 to \$9,000	150,951	137,066	143,269	180,129	156,980
\$9,000 to \$10,000	160,785	125,480	112,685	159,422	131,742
\$10,000 to \$15,000	621,296	587,729	550,720	656,580	567,791
\$15,000 to \$20,000	590,491	567,087	551,830	574,294	493,291
\$20,000 to \$25,000	494,263	597,828	496,928	599,364	483,036
\$25,000 to \$30,000	533,373	550,948	437,202	471,897	340,525
\$30,000 to \$35,000	{	}	555,401	525,761	447,571
\$35,000 to \$40,000	{ 1,551,375	1,802,322 }	457,740	469,670	326,112
\$40,000 to \$45,000	{	}	446,056	393,761	272,523
\$45,000 to \$50,000	{	}	405,241	432,857	416,218
\$50,000 and over	37,244,203	39,370,016	31,868,113	31,229,794	22,939,240
Totals	42,117,562/1	44,440,244/2	36,704,293/3	336,560,007/4	27,969,757/5
Unclassified amounts	332,519	471,429	266,755	1,106	18,869
Totals	42,450,081	44,911,673	36,971,048	36,561,113	27,988,626
Refunds	666,857	487,832	489,494	453,882	602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27,385,822

/1. Totals include 5 corporations paying \$16,548 in taxation. /2. Totals include 4 corporations paying \$12,367 in taxation. /3 Totals include 6 corporations paying \$3,053 in taxation. /4. Totals include 6 corporations paying \$1,229 in taxation. /5. Totals include 6 corporations paying \$6,664 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933 ^x	1934 ⁺
Agrarians	2,626	2,276	653	249	262
Professionals	7,439	7,448	6,512	6,012	5,941
Employees	95,328	99,658	96,272	132,722	167,737
Merchants, retail	11,117	10,174	7,314	6,009	4,960
Merchants, wholesale	1,500	1,563	987	690	575
Manufacturers	1,140	947	823	531	467
Natural resources	243	174	147	101	77
Financial	9,534	9,278	9,718	9,736	11,753
Personal Corporations	912	597	568	510	618
Family Corporations	3,129	3,235	2,626	1,780	1,576
All others	9,186	8,251	8,001	8,632	9,991
Totals	142,154	143,601	133,621	166,972	203,957

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians	123,909	131,910	36,379	27,620	22,334
Professionals	1,716,675	1,913,761	1,893,161	1,762,428	2,008,471
Employees	8,336,416	8,717,015	8,355,336	9,700,590	11,340,010
Merchants, retail	1,248,277	1,196,920	830,524	620,154	527,693
Merchants, wholesale	464,726	454,540	271,459	184,332	217,233
Manufacturers	263,525	225,135	162,354	179,678	129,978
Natural resources	79,677	57,942	21,331	14,061	11,514
Financial	7,084,327	6,641,080	5,874,722	6,048,695	7,512,473
Personal Corporations	3,614,204	3,114,145	3,082,674	3,113,532	2,768,992
Family Corporations	1,881,138	1,953,544	1,993,797	1,685,614	1,354,613
All others	2,671,243	2,507,479	2,613,581	2,442,918	3,107,589
Unclassified	275,882	291,616	148,596	564,750	501,980
Totals	27,759,999	27,205,087	25,283,914	26,344,972	29,502,880
Refunds	522,497	580,906	511,068	385,506	319,165
Net Totals	27,237,502	26,624,181	24,772,846	25,959,466	29,183,715

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1930-34. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933	1934 ^x
Agrarians	111	88	39	40	71
Merchants, retail	1,551	1,349	1,044	1,017	1,427
Merchants, wholesale	1,071	958	640	741	874
Manufacturers	2,502	2,475	1,803	1,829	1,897
Natural resources	309	295	143	169	198
Financial	1,021	1,134	1,050	1,270	2,853
Transportation and Public Utilities	358	345	312	316	434
All others	1,034	959	979	1,101	1,159
Totals	7,957	7,603	6,010	6,483	8,913

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians	58,028	56,404	19,088	32,370	19,146
Merchants, retail	2,836,933	2,798,156	2,241,079	2,060,741	1,332,731
Merchants, wholesale	2,981,802	2,975,641	1,493,306	1,848,583	1,491,913
Manufacturers	19,885,735	21,988,645	17,692,605	16,357,552	11,849,040
Natural resources	3,617,300	4,211,330	2,872,504	3,177,428	3,017,750
Financial	3,960,486	4,261,232	4,830,390	5,821,512	4,688,265
Transportation and Public Utilities	6,686,498	6,192,278	4,769,437	4,451,196	3,607,251
All others	2,090,779	1,956,557	2,779,884	2,810,625	1,963,661
Unclassified	332,520	471,430	266,755	1,106	18,869
Totals	42,450,081	44,911,673	36,971,048	36,561,113	27,988,626
Refunds	666,857	487,832	489,494	453,882	602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27,385,822
Grand Totals, Individuals and Corporations	69,020,726	71,048,022	61,254,400	62,066,697	56,569,537

^{Exemption}
^x In 1933 the statutory income of \$2,000 on corporation incomes was removed.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1931			1932			1933 ^x			1934 ⁺		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P. E. Island	490	.34		363	.27		496	.30		556	.27	
Nova Scotia	3,462	2.41		3,589	2.68		4,988	2.99		5,939	2.91	
New Brunswick	2,822	1.97		2,668	2.00		3,995	2.39		4,958	2.43	
Quebec	30,211	21.04		29,368	21.98		37,445	22.43		42,876	21.02	
Ontario	64,713	45.06		60,358	45.18		76,856	46.03		85,852	47.00	
Manitoba	17,564	12.50		10,007	7.49		12,263	7.34		14,413	7.07	
Saskatchewan	17,544	12.50		5,479	4.10		6,221	3.73		7,388	3.62	
Alberta	8,956	6.24		7,807	5.84		8,403	5.03		11,650	5.71	
British Columbia	14,279	9.94		13,658	10.22		15,917	9.53		19,824	9.72	
Yukon	560	.25		524	.24		388	.23		500	.25	
Head Office	-	-		-	-		-	-		-	-	
Totals	143,601	100.00		133,621	100.00		166,972	100.00		203,957	100.00	

(b) Amount of Taxes Collected

Province	1931			1932			1933 ^x			1934 ⁺		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 30,649	.115		\$ 29,509	.113		\$ 25,190	.10		\$ 25,505	.09	
Nova Scotia	364,143	1.368		400,802	1.618		448,055	1.73		524,300	1.80	
New Brunswick	353,877	1.329		313,512	1.265		343,713	1.32		471,420	1.61	
Quebec	9,466,029	35.554		8,735,717	35.263		9,521,960	36.68		9,913,171	33.96	
Ontario	11,923,948	45.048		11,575,632	46.728		11,774,141	45.36		14,083,962	48.28	
Manitoba	1,397,110	5.248		1,025,787	4.141		1,016,241	3.92		1,053,598	3.61	
Saskatchewan	438,677	1.648		255,187	1.030		222,132	.85		263,253	.90	
Alberta	1,001,748	3.762		832,471	3.360		549,071	2.11		665,273	2.28	
British Columbia	1,571,002	5.901		1,596,570	6.445		1,657,339	6.38		1,758,846	6.03	
Yukon	6,200	.023		7,306	.029		10,282	.04		19,808	.07	
Head Office	798	.003		553	.002		391,092	1.51		339,579	1.37	
Totals	26,624,181	100.00		24,772,846	100.00		25,959,466	100.00		29,183,715	100.00	

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1931		1932		1933		1934 ^x	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	54	.71	43	.71	57	.88	83	.93
Nova Scotia	267	3.51	240	3.99	247	3.81	318	3.57
New Brunswick	222	2.92	190	3.16	174	2.68	210	2.35
Quebec	1,524	20.05	1,200	19.97	1,573	24.26	1,883	21.12
Ontario	3,317	43.63	2,529	42.08	2,856	44.05	4,131	46.35
Manitoba	625	8.22	451	7.50	423	6.53	292	4.40
Saskatchewan	305	4.01	273	4.55	161	2.48	319	3.58
Alberta	458	6.02	362	6.03	233	5.14	418	4.69
British Columbia	827	10.88	716	11.91	653	10.08	1,153	12.94
Yukon	4	.05	6	.10	6	.09	6	.07
Head Office	-	-	-	-	-	-	-	-
Totals	7,603	100.00	6,010	100.00	6,483	100.00	8,913	100.00

(b) Amount of Taxes Collected

Province	1931		1932		1933		1934	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	\$ 15,022	.03	\$ 11,421	.031	\$ 59,670	.165	\$ 96,208	.351
Nova Scotia	301,866	.68	433,034	1.187	441,294	1.222	344,875	1.259
New Brunswick	259,070	.58	217,540	.596	248,698	.689	164,874	.603
Quebec	13,621,542	30.67	11,935,309	32.716	11,930,107	33.041	8,750,570	31.953
Ontario	22,719,923	51.14	18,692,674	51.240	18,907,191	52.365	14,523,601	53.033
Manitoba	2,140,661	4.82	1,206,562	3.307	1,118,052	3.096	799,023	2.918
Saskatchewan	494,277	1.11	148,294	.406	116,381	.322	99,720	.364
Alberta	1,314,295	2.96	1,021,377	2.800	859,055	2.379	678,115	2.476
British Columbia	3,535,452	7.96	2,807,283	7.695	2,425,136	6.716	1,903,303	6.950
Yukon	12,834	.03	3,053	.008	710	.002	6,664	.024
Head Office	8,899	.02	5,007	.014	937	.003	18,869	.069
Totals	44,423,841	100.00	36,481,554	100.000	36,107,231	100.000	27,385,822	100.000

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1931			1932			1933			1934		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	544	.36	406	.29	553	.32	639	.30				
Nova Scotia	3,729	2.47	3,829	2.74	5,235	3.02	6,257	2.94				
New Brunswick	3,044	2.01	2,858	2.05	4,169	2.40	5,168	2.43				
Quebec	31,735	20.99	30,568	21.89	39,018	22.49	44,759	21.03				
Ontario	68,030	44.99	62,887	45.03	79,712	45.96	99,984	46.97				
Manitoba	11,389	7.53	10,458	7.49	12,686	7.31	14,805	6.95				
Saskatchewan	7,849	5.19	5,752	4.12	6,392	3.68	7,707	3.62				
Alberta	2,414	6.23	8,169	5.86	8,736	5.04	12,068	5.67				
British Columbia	15,106	9.99	14,374	10.29	16,570	9.56	20,977	9.85				
Yukon	364	.24	330	.24	394	.22	506	.24				
Head Office	-	-	-	-	-	-	-	-				
Totals	151,204	100.00	139,631	100.00	173,455	100.00	212,870	100.00				

(b) Amount of Taxes Collected

Province	1931			1932			1933			1934		
	Amount \$	Per cent	Amount \$	Per cent	Amount \$	Per cent	Amount \$	Per cent	Amount \$	Per cent	Amount \$	Per cent
P. E. Island	45,671	.06	40,930	.067	84,860	.14	121,713	.22				
Nova Scotia	666,009	.94	833,836	1.361	889,349	1.43	869,175	1.54				
New Brunswick	612,947	.86	530,852	.867	592,411	.95	636,294	1.12				
Quebec	23,087,571	32.50	20,671,026	33.746	21,452,067	34.57	18,662,741	32.39				
Ontario	34,713,871	48.86	30,268,306	49.415	30,681,332	49.43	28,613,563	50.58				
Manitoba	3,537,771	4.98	2,232,349	3.644	2,134,393	3.44	1,852,621	3.28				
Saskatchewan	932,954	1.31	403,481	.659	338,512	.54	362,973	.64				
Alberta	2,316,043	3.26	1,853,848	3.026	1,408,126	2.27	1,343,388	2.37				
British Columbia	5,106,454	7.19	4,403,853	7.189	4,082,526	6.58	3,662,149	6.47				
Yukon	19,034	.03	10,359	.017	11,092	.02	26,472	.05				
Head Office	9,697	.01	5,560	.009	392,029	.63	418,448	.74				
Totals	71,049,022	100.00	61,254,400	100.000	62,066,697	100.00	56,569,537	100.00				

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

Province	Under \$2,000			\$2,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000			\$6,000 to \$7,000			\$7,000 to \$8,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	224	2,377	145	2,254	81	2,661	40	2,498	32	4,174	12	1,938						
Nova Scotia	2,624	26,517	1,412	27,912	862	33,303	436	29,934	179	22,216	102	19,833						
New Brunswick	2,199	22,684	1,189	24,355	706	26,395	304	20,914	178	20,763	90	17,674						
Quebec	18,602	216,931	8,773	234,157	5,935	271,440	3,110	254,605	1,630	228,611	1,070	222,603						
Ontario	42,421	450,793	22,587	490,319	13,292	550,223	6,371	472,159	3,168	413,084	1,917	382,521						
Manitoba	6,989	67,374	3,249	60,766	1,898	64,129	871	57,763	440	51,172	275	48,603						
Saskatchewan	4,051	39,461	1,673	30,039	938	29,857	333	22,173	157	18,863	86	15,526						
Alberta	6,093	61,161	2,615	51,278	1,481	52,265	613	44,483	306	37,058	166	30,519						
British Columbia	9,849	98,610	4,420	89,851	2,532	93,275	1,211	89,264	571	77,600	364	71,705						
Yukon	264	3,375	144	4,252	53	2,573	23	1,707	9	1,374								
Totals	93,316	989,083	46,207	1,015,183	27,778	1,096,121	13,312	995,500	6,670	874,915	4,082	810,922						

Province	\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000			\$15,000 to \$20,000			\$20,000 to \$25,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	4	688	8	2,333	5	1,933	5	4,654										
Nova Scotia	75	21,260	50	20,010	38	20,942	94	77,086	33	48,208	13	30,485						
New Brunswick	59	13,265	50	19,889	54	28,155	72	56,700	19	27,267	23	55,747						
Quebec	770	217,793	546	208,886	408	214,037	906	800,355	408	682,912	252	717,408						
Ontario	1,350	332,221	914	349,318	675	321,658	1,640	1,319,048	626	1,008,961	320	864,225						
Manitoba	161	42,722	116	41,648	95	40,072	195	157,803	60	91,559	28	74,057						
Saskatchewan	47	11,362	30	11,362	26	11,478	22	18,239	17	20,802	3	7,688						
Alberta	96	26,080	66	27,267	51	27,238	107	89,746	25	40,779	11	33,698						
British Columbia	208	56,043	154	62,054	93	52,948	239	206,481	66	111,776	35	98,689						
Yukon	-	-	3	1,171	-	-	4	5,357										
Totals	2,770	771,434	1,937	743,943	1,445	718,511	3,284	2,735,469	1,254	2,032,284	665	1,881,997						

* Classes grouped to conceal net income and identity of taxpayers.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Nova Scotia	7	30,957	6	33,219	-	-	5	31,941	-	-
New Brunswick	6	26,895	-	-	-	-	5	41,096	-	-
Quebec	140	576,253	83	459,436	65	461,259	39	351,837	25	273,022
Ontario	150	603,754	113	645,616	73	488,321	51	411,302	42	420,222
Manitoba	10	39,859	8	44,301	10	65,816	4	35,350	-	-
Saskatchewan	5	29,369	-	-	-	-	-	-	-	-
Alberta	5	26,981	4	14,926	4	27,070	4	23,468	-	-
British Columbia	26	105,800	14	92,389	10	72,517	8	52,117	8	64,612
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	349	1,439,868	228	1,289,887	162	1,114,983	116	947,111	75	757,856

Province	\$50,000 and over		TOTALS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
P. E. Island	-	\$ -	556	25,574	\$ -	556	25,574	
Nova Scotia	3	52,641	5,939	526,264	1,772	5,939	528,036	
New Brunswick	4	71,340	4,958	473,138	2,373	4,958	475,511	
Quebec	134	3,651,966	42,876	10,043,507	15,719	42,876	10,059,223	
Ontario	143	4,593,896	95,853	14,137,639	64,863	95,853	14,202,502	
Manitoba	4	80,963	14,413	1,063,960	4,588	14,413	1,068,548	
Saskatchewan	-	-	7,388	266,219	-	7,388	266,219	
Alberta	3	72,609	11,650	686,620	2,021	11,650	688,641	
British Columbia	16	262,439	19,824	1,758,170	11,065	19,824	1,769,235	
Yukon	-	-	500	19,809	-	500	19,809	
Head Office	-	-	-	-	399,579	-	399,579	
Gross Total	307	8,785,854	203,957	29,000,900	501,980	203,957	29,502,880	
Deductions							319,165	
Net Total						203,957	29,183,715	

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd

2. CORPORATIONS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	37	2,894	13	3,123	4	1,085	5	2,774	-	✓	4	4,366
Nova Scotia	187	17,786	31	6,969	16	6,574	14	10,126	9	7,010	9	8,010
New Brunswick	137	10,925	33	7,955	4	1,663	6	3,776	3	3,750	-	✓
Quebec	651	40,024	258	35,230	160	36,984	107	40,942	91	55,447	46	47,297
Ontario	2,058	151,515	473	102,173	253	99,551	144	82,005	105	70,489	104	78,327
Manitoba	226	18,190	46	14,106	14	8,474	12	9,544	6	4,561	-	6,899
Saskatchewan	262	17,620	17	5,071	9	5,025	3	1,801	9	5,213	3	4,465
Alberta	251	19,905	54	12,508	18	11,507	4	8,559	11	10,403	5	5,904
British Columbia	766	52,246	115	22,332	64	28,341	42	25,631	18	19,383	12	11,578
Yukon	-	✓	-	✓	-	-	-	✓	-	-	-	-
Gross Total	4,575	331,105	1,040	209,587	542	199,204	337	185,218	252	176,256	188	166,846
Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	✓	-	✓	3	5,431	6	10,241	-	✓	4	9,645
Nova Scotia	6	7,007	4	5,332	3	6,062	10	19,207	7	13,817	3	7,869
New Brunswick	-	✓	4	5,631	5	5,944	8	14,485	-	✓	5	16,769
Quebec	39	30,865	41	45,939	37	45,144	101	161,385	56	132,099	48	134,684
Ontario	77	60,962	63	76,088	43	46,903	162	260,509	105	265,666	77	237,465
Manitoba	3	5,326	5	8,645	3	4,559	10	20,242	10	21,936	5	16,833
Saskatchewan	-	✓	-	✓	-	✓	7	14,955	3	6,342	-	✓
Alberta	8	7,264	-	✓	5	10,728	13	22,404	9	16,690	4	17,590
British Columbia	9	8,424	14	15,285	6	6,970	25	44,363	14	36,741	10	42,181
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	142	119,848	131	156,980	105	131,741	342	567,791	204	493,291	156	483,036

✓ Classes grouped to conceal net income and identity of taxpayers.

2. CORPORATIONS - Con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	-	/		-	-		-	/		-	/		7	56,859	
Nova Scotia	3	10,506		-	-		-	/		5	30,877		-	-	
New Brunswick	-	-		-	-		-	-		-	-		-	-	
Quebec	26	97,107		26	121,280		14	94,089		16	95,522		11	128,480	
Ontario	51	175,190		44	210,284		35	175,698		20	107,963		28	159,818	
Manitoba	6	17,615		7	34,733		-	/		-	/		5	42,710	
Saskatchewan	-	/		3	11,942		-	-		-	-		3	28,351	
Alberta	3	12,814		4	24,781		5	19,224		3	19,663		-	-	
British Columbia	8	27,293		7	44,571		7	37,100		6	18,498		-	-	
Yukon	-	-		-	-		-	/		-	-		-	-	
Gross Total	97	340,525		91	447,571		61	326,111		50	272,523		54	416,218	

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	\$	No.	Amount	\$	Amount	No.	Amount	No.	Amount	\$
P. E. Island	-	/		83	96,418		-		83	96,418		
Nova Scotia	11	193,758		318	350,910		-		318	350,910		
New Brunswick	5	105,895		210	176,792		-		210	176,792		
Quebec	155	7,734,358		1,883	9,076,994		-		1,883	9,076,994		
Ontario	289	12,383,496		4,131	14,744,082		-		4,131	14,744,082		
Manitoba	29	579,361		392	815,734		-		392	815,734		
Saskatchewan	-	/		319	100,787		-		319	100,787		
Alberta	21	466,354		418	686,300		-		418	686,300		
British Columbia	30	1,476,018		1,153	1,917,076		-		1,153	1,917,076		
Yukon	-	-		6	6,664		-		6	6,664		
Head Office	-	-		-	-		18,869		-	18,869		
Gross Total	540	22,939,240		8,913	27,969,757		18,869		8,913	27,988,626		
Deductions	-	-		-	-		-		-	602,804		
Net Total	-	-		-	-		-		-	27,385,822		

/ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRIANS		PROFESSIONALS		EMPLOYERS		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	✓	41	2,466	339	10,624	42	1,697	7	541
Nova Scotia	5	91	228	44,185	4,638	202,805	210	26,323	26	30,943
New Brunswick	-	✓	177	45,119	3,845	201,921	182	11,306	6	581
Quebec	8	96	931	547,077	35,380	3,635,032	722	122,603	90	96,944
Ontario	130	7,745	2,983	1,149,529	77,951	5,450,538	2,611	263,848	290	72,270
Manitoba	11	298	450	51,502	12,667	645,433	233	11,240	68	7,821
Saskatchewan	29	1,312	267	17,405	6,568	166,472	204	39,355	-	✓
Alberta	63	12,403	349	54,234	10,118	328,635	330	29,920	15	988
British Columbia	16	388	504	95,916	15,767	680,975	416	20,043	73	7,145
Yukon	-	-	6	1,038	464	17,575	10	748	-	-
Gross Total	262	22,333	5,941	2,008,471	167,737	11,340,010	4,960	527,693	575	217,233
	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	✓	-	✓	5	592	-	✓	-	✓
Nova Scotia	10	1,215	5	215	65	47,366	-	-	17	16,064
New Brunswick	3	779	-	✓	122	44,586	-	-	38	68,795
Quebec	122	70,945	12	1,662	3,323	2,659,593	-	-	152	1,256,546
Ontario	255	51,107	24	2,757	6,058	3,999,943	-	-	190	1,152,738
Manitoba	21	614	-	-	102	67,652	-	-	112	159,314
Saskatchewan	-	-	-	-	150	17,783	-	-	13	1,451
Alberta	14	2,808	-	-	278	118,407	-	-	31	28,562
British Columbia	42	2,510	32	6,826	1,650	556,551	-	-	65	85,522
Yukon	-	-	4	54	-	✓	-	-	-	-
Gross Total	467	129,978	77	11,514	11,753	7,512,473	-	-	618	2,768,992

✓ Classes grouped to conceal identity of taxpayer.

1. INDIVIDUALS - Con.

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount \$	No.	Amount \$	Amount \$	No.	Amount \$	
P. E. Island	22	3,695	100	5,959	-	556	25,574	
Nova Scotia	43	52,261	692	104,186	1,772	5,939	528,036	
New Brunswick	26	13,584	559	86,465	2,374	4,958	475,511	
Quebec	343	510,932	1,793	1,142,077	15,719	42,876	10,059,226	
Ontario	575	507,267	4,781	1,479,897	64,863	95,853	14,202,502	
Manitoba	82	29,134	667	90,953	4,588	14,413	1,068,548	
Saskatchewan	50	13,261	107	9,180	-	7,388	266,219	
Alberta	104	41,771	348	68,891	2,021	11,650	688,641	
British Columbia	331	182,708	928	119,587	11,065	19,824	1,769,235	
Yukon	-	-	16	394	-	500	19,809	
Head Office	-	-	-	-	399,579	-	399,579	
Gross Total	1,576	1,354,613	9,991	3,107,589	501,981	203,957	29,502,880	
Deductions							319,165	
Net Total						203,957	29,183,715	

2. CORPORATIONS

Province	AGRIANS		PROFESSIONALS		EMPLOYERS		MERCHANT RETAIL		MERCHANT WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	11	\$ 2,744	-	-	-	\$ -	10	\$ 2,065	8	\$ 2,046
Nova Scotia	3	82	-	-	-	-	71	16,464	26	7,862
New Brunswick	-	-	-	-	-	-	53	11,811	24	40,991
Quebec	3	455	-	-	-	-	346	255,756	213	424,689
Ontario	13	8,237	-	-	-	-	405	830,856	317	446,220
Manitoba	-	-	-	-	-	-	72	19,543	82	398,253
Saskatchewan	4	242	-	-	-	-	127	18,059	14	2,881
Alberta	6	746	-	-	-	-	124	39,783	32	35,605
British Columbia	31	6,640	-	-	-	-	219	138,394	158	133,366
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	71	19,146	-	-	-	-	1,427	1,332,731	874	1,491,913

Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - C-101.

2. CORPORATIONS - Con.

Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	13	6,014		-			29	70,003		5	562		-		
Nova Scotia	56	109,608		19	22,451		40	93,797		50	74,331		-		
New Brunswick	30	20,022		15	5,574		41	10,090		19	70,460		-		
Quebec	435	3,565,298		11	58,036		557	1,886,069		57	2,128,758		-		
Ontario	1,080	7,255,488		61	2,518,814		1,656	2,136,892		160	602,776		-		
Manitoba	52	57,481		7	35,084		119	253,484		8	6,047		-		
Saskatchewan	26	24,709		3	3,782		106	45,501		3	306		-		
Alberta	41	222,106		44	163,246		88	49,240		11	141,995		-		
British Columbia	164	590,314		38	210,763		217	143,189		121	582,016		-		
Yukon	-	-		-			-	-		-			-		
Gross Total	1,897	11,849,040		198	3,017,750		2,853	4,688,265		434	3,607,251		-		
Province	FAMILY CORPORATIONS			ALL OTHERS			UNCLASSIFIED			TOTALS					
	No.	Amount	\$	No.	Amount	\$	Amount	No.	Amount	No.	Amount	\$			
P. E. Island	-	-		7	12,985		-	83	96,418						
Nova Scotia	-	-		53	26,316		-	318	350,910						
New Brunswick	-	-		28	17,843		-	210	176,792						
Quebec	-	-		261	759,933		-	1,883	9,076,994						
Ontario	-	-		439	944,799		-	4,131	14,744,082						
Manitoba	-	-		52	45,840		-	392	813,734						
Saskatchewan	-	-		36	5,307		-	319	100,787						
Alberta	-	-		72	33,580		-	418	686,300						
British Columbia	-	-		205	112,394		-	1,153	1,917,076						
Yukon	-	-		6	6,664		-	6	6,664						
Head Office	-	-		-	-		18,869	-	18,869						
Gross Total	-	-		1,159	1,963,661		18,869	8,913	27,988,626						
Deductions									602,804						
Net Total								8,913	27,385,822						

Classes grouped to conceal identity of taxpayer.

Lacking 1935

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1936

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.

Published by Authority of the HON. W. D. EULER, M.P.,
Minister of Trade and Commerce.

OTTAWA
1937

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and 1933. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and 10½% on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8½% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to 12½% on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the incomes realized in the fiscal periods ended in 1932 and 1933 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1936 apply in the main to the calendar year 1934, the income tax due on these incomes being collected mainly in April, May and June of 1935. Similarly, the figures of income assessed in the fiscal year 1935, apply for the most part to incomes earned in the calendar year 1933, and so on.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last sixteen fiscal years, together with the amount received for such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While

in 1933 individual incomes increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030 and in 1936 to \$1,073,442,116.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1936 there was collected an additional \$7,207,601, this being the product of the tax imposed in 1933, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635.

Amount Received from Special Five Per Cent Tax on Interest and Dividends,
Fiscal Years ended Mar. 31, 1935 and 1936.

Province	Amount of Tax Received		Percentage of Total	
	1935	1936	1935	1936
	\$	\$	p.c.	p.c.
Prince Edward Island	186,857	134,726	3.21	1.87
Nova Scotia	42,047	72,733	0.72	1.01
New Brunswick	6,284	8,836	0.11	0.12
Quebec	1,413,800	1,532,864	24.31	21.27
Ontario	3,830,920	4,903,102	65.86	68.03
Manitoba	52,705	65,203	0.91	0.90
Saskatchewan	6,590	8,096	0.11	0.11
Alberta	38,546	52,622	0.67	0.73
British Columbia	238,686	429,419	4.10	5.96
Yukon				
Totals	5,816,435	7,207,601	100.00	100.00

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-36.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed.

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver-General
	No.	Amount	No.	Amount		
		\$		\$	\$	\$
1921	190,561	-	3,696	-	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933x	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934x	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202

- ✓ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.
- x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1932-36.

	Amount of Income Assessed				
	1932	1933x	1934x	1935	1936
	\$	\$	\$	\$	\$
P.E.I.	1,981,321	2,015,664	2,072,019	2,256,109	4,579,652
N.S.	22,748,690	23,699,355	19,701,482	21,405,900	21,794,087
N.B.	15,941,318	16,253,444	16,551,288	14,207,882	14,389,098
Que.	234,313,011	259,566,516	179,807,900	273,987,869	357,486,710
Ont.	508,414,692	448,057,907	428,279,628	449,885,677	501,917,767
Man.	56,619,647	53,808,386	45,049,397	47,188,764	46,760,597
Sask.	24,279,759	19,755,936	19,056,999	15,226,696	15,347,973
Alta.	45,115,980	32,757,215	43,652,512	35,653,360	35,171,837
B.C.	82,033,481	87,124,464	73,972,698	67,822,116	74,959,621
Yukon	1,158,321	1,042,677	1,167,641	920,657	1,034,774
TOTALS	992,606,220	944,091,564	829,331,564	928,555,030	1,073,442,116

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1934-36.

1. INDIVIDUALS

Province	1934		1935		1936	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	556	1,525,354	586	1,789,796	573	1,614,343
N.S.	5,939	16,844,505	5,736	18,495,746	6,272	17,277,567
N.B.	4,958	14,868,767	4,537	12,906,109	4,015	12,650,283
Que.	42,876	126,769,543	40,769	175,090,952	46,043	207,818,903
Ont.	95,853	308,913,685	85,005	309,047,205	91,932	336,187,062
Man.	14,413	37,184,582	11,728	38,977,621	12,742	39,246,521
Sask.	7,388	18,145,251	6,339	14,714,075	6,058	14,609,768
Alta.	11,650	35,103,197	10,264	29,869,317	10,018	28,632,096
B.C.	19,824	57,228,697	18,784	52,542,234	21,033	55,277,749
Yukon	500	1,133,670	447	911,171	416	1,019,310
TOTALS	203,957	617,717,251	184,195	654,344,226	199,102	714,333,602

2. CORPORATIONS

Province	1934		1935		1936	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	83	546,666	136	466,313	176	2,965,309
N.S.	318	2,856,976	349	2,910,154	407	4,516,520
N.B.	210	1,682,520	270	1,301,773	298	1,738,816
Que.	1,883	53,038,358	2,091	97,675,501	2,247	149,667,807
Ont.	4,131	119,365,943	5,099	140,828,472	4,857	165,730,705
Man.	392	7,864,816	564	8,211,143	607	7,514,075
Sask.	319	911,748	273	707,351	328	738,205
Alta.	418	8,549,315	483	5,784,043	514	6,539,741
B.C.	1,153	16,744,001	1,187	15,279,882	1,532	19,681,872
Yukon	6	53,970	6	9,486	4	15,464
TOTALS	8,913	211,614,313	10,458	273,174,118	10,970	359,108,514

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers.

Income Class	1932	1933	1934	1935	1936
Under \$2,000	37,002	63,276	93,316	85,385	89,724
\$2,000 to \$3,000	19,595	29,156	46,207	41,918	46,198
\$3,000 to \$4,000	21,160	27,546	27,778	24,127	26,804
\$4,000 to \$5,000	16,555	15,760	13,312	11,672	12,766
\$5,000 to \$6,000	10,410	8,951	6,670	6,238	6,759
\$6,000 to \$7,000	6,839	5,556	4,082	3,729	4,267
\$7,000 to \$8,000	4,573	3,481	2,770	2,464	2,816
\$8,000 to \$9,000	3,238	2,580	1,937	1,777	1,898
\$9,000 to \$10,000	2,462	1,962	1,445	1,229	1,422
\$10,000 to \$15,000	5,901	4,577	3,284	2,815	3,303
\$15,000 to \$20,000	2,405	1,653	1,254	1,198	1,290
\$20,000 to \$25,000	1,123	872	665	558	654
\$25,000 to \$30,000	646	483	349	329	345
\$30,000 to \$35,000	491	333	228	211	236
\$35,000 to \$40,000	267	169	162	132	137
\$40,000 to \$45,000	197	130	116	70	101
\$45,000 to \$50,000	143	97	75	84	78
\$50,000 and over	614	390	307	259	304
TOTALS	133,621	166,972	203,957	184,195	199,102

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	162,613	416,776	989,083	950,120	987,387
\$2,000 to \$3,000	291,274	453,936	1,015,183	938,923	1,042,133
\$3,000 to \$4,000	294,739	538,647	1,096,121	1,023,176	1,125,428
\$4,000 to \$5,000	375,629	559,397	995,500	987,367	1,049,783
\$5,000 to \$6,000	410,920	573,859	874,915	900,743	976,905
\$6,000 to \$7,000	434,007	570,900	810,922	808,817	948,545
\$7,000 to \$8,000	475,306	513,383	771,434	761,327	878,603
\$8,000 to \$9,000	466,442	560,968	743,943	757,751	834,797
\$9,000 to \$10,000	470,925	562,341	718,510	667,977	767,668
\$10,000 to \$15,000	2,203,781	2,405,573	2,735,469	2,402,676	3,033,935
\$15,000 to \$20,000	1,955,947	1,980,689	2,032,264	1,982,488	2,357,644
\$20,000 to \$25,000	1,727,028	1,903,341	1,881,997	1,645,480	2,029,986
\$25,000 to \$30,000	1,492,213	1,568,725	1,439,868	1,263,474	1,548,875
\$30,000 to \$35,000	1,507,718	1,528,988	1,289,887	1,124,562	1,485,413
\$35,000 to \$40,000	968,530	986,314	1,114,983	911,269	1,071,460
\$40,000 to \$45,000	882,019	855,278	947,111	651,415	996,645
\$45,000 to \$50,000	746,336	768,749	757,856	837,922	866,677
\$50,000 and over	10,269,892	9,032,358	8,785,854	6,458,127	11,055,666
Totals	25,135,319	25,780,222	29,000,900	25,073,614	33,057,550
Unclassified amounts	148,595	564,750	501,980	450,950	309,337
Totals	25,283,914	26,344,972	29,502,880	25,524,564	33,366,887
Refunds	511,068	385,506	319,165	323,172	383,655
Net Totals	24,772,846	25,959,466	29,183,715	25,201,392	32,983,232

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1932-36 - Concl.

2. CORPORATIONS

(a) Number of Taxpayers

Income Class	1932	1933	1934	1935	1936
Under \$2,000	-	-	4,575	6,167	6,306
\$2,000 to \$3,000	1,123	1,423	1,040	885	776
\$3,000 to \$4,000	555	693	542	482	479
\$4,000 to \$5,000	431	529	337	314	384
\$5,000 to \$6,000	343	355	252	251	289
\$6,000 to \$7,000	294	296	188	177	193
\$7,000 to \$8,000	222	206	142	169	179
\$8,000 to \$9,000	197	210	131	129	155
\$9,000 to \$10,000	140	188	105	113	114
\$10,000 to \$15,000	495	520	342	366	407
\$15,000 to \$20,000	354	344	204	247	252
\$20,000 to \$25,000	229	242	156	155	188
\$25,000 to \$30,000	176	153	97	118	151
\$30,000 to \$35,000	175	149	91	98	105
\$35,000 to \$40,000	119	113	61	58	79
\$40,000 to \$45,000	100	75	50	63	69
\$45,000 to \$50,000	80	77	54	43	67
\$50,000 and over	971	904	540	617	773
Totals	6,010 /1	6,483 /2	8,913 /3	10,458 /4	10,970 /5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	-	331,105	479,820	547,271
\$2,000 to \$3,000	54,297	91,654	209,587	280,660	309,947
\$3,000 to \$4,000	91,214	141,045	199,204	249,672	259,761
\$4,000 to \$5,000	122,421	187,115	185,218	226,180	271,588
\$5,000 to \$6,000	145,178	151,721	176,256	201,651	238,891
\$6,000 to \$7,000	147,203	164,531	166,846	175,257	199,553
\$7,000 to \$8,000	135,742	129,184	119,848	170,205	196,966
\$8,000 to \$9,000	143,269	180,129	156,980	170,536	214,176
\$9,000 to \$10,000	112,685	159,422	131,742	160,873	165,293
\$10,000 to \$15,000	550,720	656,580	567,791	677,923	774,018
\$15,000 to \$20,000	531,830	574,294	493,291	575,809	651,499
\$20,000 to \$25,000	496,928	599,364	483,036	503,561	602,834
\$25,000 to \$30,000	437,202	471,897	340,525	412,059	585,823
\$30,000 to \$35,000	555,401	525,761	447,571	467,861	511,228
\$35,000 to \$40,000	457,740	469,670	326,112	322,354	387,046
\$40,000 to \$45,000	446,056	393,761	272,523	376,584	390,267
\$45,000 to \$50,000	405,241	432,857	416,218	321,751	455,800
\$50,000 and over	31,868,113	31,229,794	22,939,240	30,590,016	36,169,233
Totals	36,704,293/1	36,560,007/2	27,969,757/3	36,363,794/4	42,933,281/5
Unclassified amounts	266,755	1,106	18,869	30,219	28,874
Totals	36,971,048	36,561,113	27,988,626	36,394,013	42,962,155
Refunds	489,494	453,882	602,804	603,774	443,184
Net Totals	36,481,554	36,107,231	27,385,822	35,790,239	42,518,971

/1. Totals include 6 corporations paying \$3,053 in taxation. /2. Totals include 6 corporations paying \$1,229 in taxation. /3. Totals include 6 corporations paying \$6,664 in taxation. /4. Totals include 6 corporations paying \$1,022 in taxation. /5. Totals include 4 corporations paying \$2,088 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1932	1933x	1934+	1935	1936
Agrarians	653	249	262	416	694
Professionals	6,512	6,012	5,941	5,800	6,579
Employees	96,272	132,722	167,737	149,418	159,972
Merchants, retail	7,514	6,009	4,960	5,104	6,417
Merchants, wholesale	987	690	575	620	832
Manufacturers	823	531	467	442	547
Natural resources	147	101	77	99	155
Financial	9,718	9,736	11,753	11,673	12,995
Personal Corporations	568	510	618	584	538
Family Corporations	2,626	1,780	1,576	116	14
All others	8,001	8,632	9,991	9,923	10,359
Totals	133,621	166,972	203,957	184,195	199,102

(b) Amount of Taxes Paid

Classes	1932	1933	1934	1935	1936
	\$	\$	\$	\$	\$
Agrarians	36,379	27,620	22,334	24,083	46,609
Professionals	1,893,161	1,762,428	2,008,471	1,609,621	1,967,035
Employees	8,355,336	9,700,590	11,340,010	10,930,997	12,474,844
Merchants, retail	830,524	620,154	527,693	552,256	748,782
Merchants, wholesale	271,459	184,932	217,233	201,435	318,988
Manufacturers	162,354	179,678	129,978	112,466	164,014
Natural resources	21,331	14,061	11,514	39,819	41,559
Financial	5,874,722	6,048,695	7,512,473	6,379,505	8,931,621
Personal Corporations	3,082,674	3,113,532	2,768,992	2,351,883	4,433,134
Family Corporations	1,993,797	1,685,614	1,354,613	154,329	31,247
All others	2,613,581	2,442,918	3,107,589	2,717,220	3,899,717
Unclassified	148,596	564,750	501,980	450,950	309,337
Totals	25,283,914	26,344,972	29,502,880	25,524,564	33,366,887
Refunds	511,068	385,506	319,165	323,172	383,655
Net Totals	24,772,846	25,959,466	29,183,715	25,201,392	32,983,232

x in 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

+ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1932-1936 - Concl'd.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1932	1933	1934x	1935	1936
Agrarians	39	40	71	92	114
Merchants, retail	1,044	1,017	1,427	1,645	1,854
Merchants, wholesale	640	741	874	1,086	1,150
Manufacturers	1,803	1,829	1,897	2,250	2,727
Natural resources	143	169	198	186	214
Financial	1,050	1,270	2,853	3,544	2,806
Transportation and Public Utilities	312	316	434	463	555
All others	979	1,101	1,159	1,192	1,550
Totals	6,010	6,483	8,913	10,458	10,970

(b) Amount of Taxes Paid

Classes	1932	1933	1934x	1935	1936
	\$	\$	\$	\$	\$
Agrarians	19,088	32,370	19,146	32,344	56,859
Merchants, retail	2,241,079	2,060,741	1,332,731	1,542,673	2,103,684
Merchants, wholesale	1,499,306	1,848,583	1,491,913	2,057,735	2,418,014
Manufacturers	17,692,605	16,357,552	11,849,040	15,079,937	21,264,276
Natural resources	2,872,504	3,177,428	3,017,750	7,848,415	4,317,700
Financial	4,830,390	5,821,512	4,688,265	4,339,441	5,748,756
Transportation and Public Utilities	4,769,457	4,451,196	3,607,251	3,695,881	5,114,318
All others	2,779,834	2,810,625	1,963,661	1,767,368	1,909,674
Unclassified	266,755	1,106	18,869	30,219	28,874
Totals	36,971,048	36,561,115	27,988,626	36,394,013	42,962,155
Refunds	489,494	453,882	602,804	603,774	443,184
Net Totals	36,481,554	36,107,231	27,385,822	35,790,239	42,518,971
Grand Totals, Individuals and Corporations	61,254,400	62,066,697	56,569,537	60,991,631	75,502,202

x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

6. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-36.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1933x			1934+			1935			1936		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E. Island	496	.30	556	.27	586	.32	573	.29	573	.32	573	.29
Nova Scotia	4,988	2.99	5,939	2.91	5,736	3.12	6,272	3.15	6,272	3.12	6,272	3.15
New Brunswick	3,995	2.39	4,958	2.43	4,537	2.46	4,015	2.02	4,015	2.46	4,015	2.02
Quebec	37,445	22.45	42,876	21.02	40,769	22.13	46,043	23.12	46,043	22.13	46,043	23.12
Ontario	76,856	46.03	95,853	47.00	85,005	46.15	91,932	46.18	91,932	46.15	91,932	46.18
Manitoba	12,263	7.34	14,413	7.07	11,728	6.37	12,742	6.40	12,742	6.37	12,742	6.40
Saskatchewan	6,221	3.73	7,388	3.62	6,339	3.44	6,058	3.04	6,058	3.44	6,058	3.04
Alberta	8,403	5.03	11,650	5.71	10,264	5.57	10,018	5.03	10,018	5.57	10,018	5.03
British Columbia	15,917	9.53	19,824	9.72	18,784	10.20	21,033	10.56	21,033	10.20	21,033	10.56
Yukon	388	.23	500	.25	447	.24	416	.21	416	.24	416	.21
Head Office	-	-	-	-	-	-	-	-	-	-	-	-
Totals	166,972	100.00	203,957	100.00	184,195	100.00	199,102	100.00	199,102	100.00	199,102	100.00

(b) Amount of Taxes Collected

Province	1933x			1934+			1935			1936		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E. Island	25,190	.10	25,505	.09	34,268	.14	31,350	.095	31,350	.14	31,350	.095
Nova Scotia	448,055	1.73	524,300	1.80	510,531	2.03	637,618	1.933	637,618	2.03	637,618	1.933
New Brunswick	345,713	1.32	471,420	1.61	363,470	1.44	517,635	1.569	517,635	1.44	517,635	1.569
Quebec	9,521,960	36.68	9,912,171	33.96	8,309,391	32.97	10,878,433	32.982	10,878,433	32.97	10,878,433	32.982
Ontario	11,774,141	45.36	14,089,962	48.28	12,007,946	47.65	16,708,017	50.657	16,708,017	47.65	16,708,017	50.657
Manitoba	1,016,341	3.92	1,053,598	3.61	884,297	3.51	1,036,565	3.143	1,036,565	3.51	1,036,565	3.143
Saskatchewan	222,132	.85	263,253	.90	203,494	.80	213,546	.647	213,546	.80	213,546	.647
Alberta	549,071	2.11	665,273	2.28	557,357	2.21	601,640	1.824	601,640	2.21	601,640	1.824
British Columbia	1,657,389	6.38	1,758,846	6.03	1,874,414	7.44	2,033,279	6.164	2,033,279	7.44	2,033,279	6.164
Yukon	10,382	.04	19,808	.07	15,651	.06	15,762	.048	15,762	.06	15,762	.048
Head Office	391,092	1.51	399,579	1.37	440,573	1.75	309,337	.938	309,337	1.75	309,337	.938
Totals	25,959,466	100.00	29,183,715	100.00	25,201,392	100.00	32,983,232	100.00	32,983,232	100.00	32,983,232	100.00

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons. In 1933 the exemption limit was lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1933			1934x			1936		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	
P.E. Island	57	.88	83	.93	136	1.30	176	1.61	
Nova Scotia	247	3.81	318	3.57	349	3.34	407	3.71	
New Brunswick	174	2.68	210	2.35	270	2.58	298	2.72	
Quebec	1,573	24.26	1,883	21.12	2,091	19.99	2,247	20.48	
Ontario	2,856	44.05	4,131	46.35	5,099	48.76	4,857	44.28	
Manitoba	423	6.53	392	4.40	564	5.39	607	5.53	
Saskatchewan	161	2.48	319	3.58	273	2.61	328	2.99	
Alberta	333	5.14	418	4.69	483	4.62	514	4.68	
British Columbia	653	10.08	1,153	12.94	1,187	11.35	1,532	13.96	
Yukon	6	.09	6	.07	6	.06	4	.04	
Head Office									
Totals	6,483	100.00	8,913	100.00	10,458	100.00	10,970	100.00	

(b) Amount of Taxes Collected

Province	1933			1934			1936		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	
P. E. Island	59,670	.165	96,208	.351	108,542	.303	260,317	.613	
Nova Scotia	441,294	1.222	344,875	1.259	405,315	1.132	496,131	1.167	
New Brunswick	248,698	.689	164,874	.603	200,758	.561	284,715	.670	
Quebec	11,930,107	33.041	8,750,570	31.953	10,759,944	30.064	12,794,120	30.091	
Ontario	18,907,191	52.365	14,523,601	53.033	20,096,336	56.150	23,448,239	55.146	
Manitoba	1,118,052	3.096	799,023	2.918	985,321	2.753	1,102,827	2.594	
Saskatchewan	116,381	.322	99,720	.364	86,811	.243	106,201	.250	
Alberta	859,055	2.379	678,115	2.476	702,837	1.965	945,249	2.224	
British Columbia	2,425,136	6.716	1,903,303	6.950	2,413,154	6.742	3,049,710	7.172	
Yukon	710	.002	6,664	.024	1,022	.003	2,088	.005	
Head Office	937	.003	18,869	.069	30,219	.084	28,374	.068	
Totals	36,107,231	100.00	27,395,822	100.00	35,790,239	100.00	42,518,271	100.00	

x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1933			1934			1935			1936		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	553	.32	639	.30	722	.37	749	.36				
Nova Scotia	5,235	3.02	6,257	2.94	6,085	3.13	6,679	3.18				
New Brunswick	4,169	2.40	5,168	2.45	4,807	2.47	4,313	2.05				
Quebec	39,018	22.49	44,759	21.03	42,860	22.02	48,290	22.99				
Ontario	79,712	45.96	99,984	46.97	90,104	46.29	96,789	46.07				
Manitoba	12,686	7.31	14,805	6.95	12,292	6.31	13,349	6.35				
Saskatchewan	6,382	3.68	7,707	3.62	6,612	3.40	6,586	3.04				
Alberta	8,736	5.04	12,068	5.67	10,747	5.52	10,532	5.02				
British Columbia	16,570	9.56	20,977	9.85	19,971	10.26	22,565	10.74				
Yukon	394	.22	506	.24	453	.23	420	.20				
Head Office												
Totals	173,455	100.00	212,870	100.00	194,653	100.00	210,072	100.00				

(b) Amount of Taxes Collected

Province	1933			1934			1935			1936		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	84,860	.14	121,713	.22	142,810	.23	292,167	.39				
Nova Scotia	889,349	1.43	869,175	1.54	915,846	1.50	1,133,748	1.50				
New Brunswick	592,411	.95	636,294	1.12	564,208	.93	802,350	1.06				
Quebec	21,452,067	34.57	18,662,741	32.99	19,069,335	31.26	23,672,603	31.36				
Ontario	30,681,332	49.43	28,613,563	50.58	32,104,282	52.64	40,156,256	53.19				
Manitoba	2,134,393	3.44	1,852,621	3.28	1,869,618	3.07	2,139,392	2.83				
Saskatchewan	338,512	.54	362,973	.64	290,305	.47	319,747	.42				
Alberta	1,408,126	2.27	1,345,388	2.37	1,260,194	2.07	1,546,889	2.05				
British Columbia	4,082,526	6.58	3,662,149	6.47	4,237,568	7.03	5,082,989	6.73				
Yukon	11,092	.02	26,472	.05	16,673	.03	17,850	.02				
Head Office	392,029	.63	418,448	.74	470,792	.77	338,211	.45				
Totals	62,066,697	100.00	56,569,537	100.00	60,991,631	100.00	75,502,202	100.00				

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.Island	248	2,706	143	3,149	79	3,040	44	3,301	21	2,926	10	2,303
Nova Scotia	2,944	30,752	1,386	29,686	847	35,459	397	32,501	240	34,495	125	27,602
New Brunswick	1,785	19,179	937	18,221	570	22,583	273	20,197	143	20,758	86	19,165
Quebec	18,859	223,200	10,526	281,128	6,559	282,737	3,310	274,350	1,791	256,127	1,153	256,255
Ontario	40,408	450,418	21,963	485,481	12,507	534,561	5,901	492,597	3,152	459,598	1,986	447,126
Manitoba	6,155	61,532	2,809	55,035	1,586	61,827	797	61,688	400	55,235	280	58,733
Saskatchewan	3,227	31,299	1,439	24,081	765	24,950	288	20,082	145	17,821	74	14,161
Alberta	4,985	52,385	2,292	45,152	1,306	49,384	587	46,239	290	40,534	190	36,833
British Columbia	10,851	112,287	4,625	97,703	2,542	108,709	1,153	97,540	573	89,110	358	83,169
Yukon	262	3,629	78	2,497	43	2,178	16	1,288	4	501	5	1,198
Totals	89,724	987,337	46,198	1,042,133	26,804	1,125,428	12,766	1,049,783	6,759	976,905	4,267	948,545

Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.Island	10	3,376	10	3,355	3	2,764	5	4,764	-	-	-	-
Nova Scotia	66	23,513	62	27,288	57	29,061	96	97,500	22	36,900	11	48,225
New Brunswick	49	15,788	27	10,711	46	25,379	51	45,372	26	46,995	6	13,892
Quebec	798	251,139	557	250,351	404	228,837	1,001	945,243	425	807,631	217	711,098
Ontario	1,294	397,178	875	387,581	642	341,991	1,594	1,439,139	661	1,173,889	338	1,029,644
Manitoba	214	62,296	112	42,474	78	36,700	188	163,142	52	79,744	35	78,920
Saskatchewan	43	12,252	30	11,578	20	9,785	18	17,006	6	14,252	3	17,006
Alberta	115	37,965	66	28,220	45	25,324	108	94,957	20	46,586	6	26,164
British Columbia	227	75,096	156	72,218	127	67,827	237	222,937	78	149,647	38	105,037
Yukon	-	-	3	1,021	-	-	5	3,875	-	-	-	-
Totals	2,816	878,603	1,898	834,797	1,422	767,668	3,303	3,033,935	1,290	2,357,644	654	2,029,986

* Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P.E. Island	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nova Scotia	11	53,431	-	-	-	-	-	45,583	-	-	-	-	-	-	-
New Brunswick	4	17,558	-	-	-	-	-	-	-	-	-	-	-	-	-
Quebec	118	558,160	85	37,975	-	-	43	342,119	-	-	36	361,211	-	34	370,779
Ontario	179	762,883	123	551,830	-	-	65	512,318	-	-	56	515,310	-	36	401,623
Manitoba	16	64,548	8	758,702	-	-	7	52,482	-	-	5	59,783	-	-	-
Saskatchewan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alberta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
British Columbia	17	92,295	14	87,867	-	-	12	40,977	-	-	4	60,341	-	8	94,275
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	345	1,548,875	236	1,485,413	137	1,071,460	101	996,645	78	866,677	-	-	-	-	-

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Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P.E. Island	-	-	-	-	-	-	-	-	-	-	-	-
Nova Scotia	3	104,126	573	31,683	-	-	-	573	31,683	-	-	-
New Brunswick	6	184,547	6,272	656,122	-	-	-	6,272	656,122	-	-	-
Quebec	127	4,166,797	4,015	518,319	-	-	-	4,015	518,319	-	-	-
Ontario	152	6,216,354	46,043	11,118,992	-	-	-	46,043	11,118,992	-	-	-
Manitoba	-	-	91,932	16,806,391	-	-	-	91,932	16,806,391	-	-	-
Saskatchewan	-	-	12,742	1,043,179	-	-	-	12,742	1,043,179	-	-	-
Alberta	-	-	6,058	214,273	-	-	-	6,058	214,273	-	-	-
British Columbia	3	30,515	10,018	605,035	-	-	-	10,018	605,035	-	-	-
Yukon	13	353,327	21,033	2,047,370	-	-	-	21,033	2,047,370	-	-	-
Head Office	-	-	416	16,186	-	-	-	416	16,186	-	-	-
Gross Total	304	11,055,666	199,102	33,057,550	-	-	309,337	309,337	199,102	-	-	309,337
Deductions	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	-	-	-	-	-	-	-	-	-	-	-	-

* Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	No.	Amount \$2,000 to \$3,000	No.	Amount \$3,000 to \$4,000	No.	Amount \$4,000 to \$5,000	No.	Amount \$5,000 to \$6,000	No.	Amount \$6,000 to \$7,000
P.E. Island	113	11,348	10	3,431	7	3,339	3	2,686	6	4,441
Nova Scotia	247	20,736	28	9,651	17	9,723	22	12,990	12	7,070
New Brunswick	198	15,752	23	9,030	12	5,906	7	4,761	6	5,288
Quebec	1,023	108,220	192	73,363	126	70,831	93	69,654	90	71,447
Ontario	2,738	235,269	327	135,363	199	108,563	162	115,539	107	94,918
Manitoba	386	26,668	43	18,949	19	10,563	18	11,042	12	7,819
Saskatchewan	258	15,289	18	7,002	10	4,261	8	5,739	6	3,657
Alberta	334	27,668	32	12,517	19	10,064	18	14,864	13	11,323
British Columbia	1,009	86,321	103	40,641	70	36,711	53	34,313	37	32,928
Yukon	-	+	-	-	-	-	-	-	-	-
Gross Total	6,306	547,271	776	309,947	479	259,761	384	271,588	289	238,891
									193	199,553

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Province	No.	Amount \$7,000 to \$8,000	No.	Amount \$8,000 to \$9,000	No.	Amount \$9,000 to \$10,000	No.	Amount \$10,000 to \$15,000	No.	Amount \$15,000 to \$20,000	No.	Amount \$20,000 to \$25,000
P.E. Island	6	5,462	5	6,426	-	+	6	9,346	6	12,460	3	9,754
Nova Scotia	4	4,765	7	13,134	-	+	17	26,669	7	21,005	11	35,451
New Brunswick	-	+	9	10,692	-	+	7	11,270	8	20,428	4	12,691
Quebec	47	54,283	42	59,898	32	48,130	97	195,989	69	163,497	49	171,635
Ontario	74	81,579	63	79,290	62	87,982	196	372,607	114	298,377	93	283,439
Manitoba	7	8,506	4	7,401	4	7,739	13	25,977	12	32,306	10	32,134
Saskatchewan	4	3,833	6	9,640	-	+	6	8,259	3	6,719	-	+
Alberta	8	10,759	5	10,506	5	7,650	20	34,886	8	27,639	7	22,093
British Columbia	29	27,779	14	17,189	11	13,812	45	89,215	25	69,068	11	35,637
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	179	196,966	155	214,176	114	165,293	407	774,018	252	651,499	188	602,834

+ Classes grouped to conceal net income and identity of taxpayers.

2. CORPORATIONS - con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P.E. Island	-	+	-	-	-	-	-	-	3	16,585
Nova Scotia	6	17,557	-	+	-	-	-	-	-	+
New Brunswick	3	11,721	-	-	-	-	-	-	-	-
Quebec	38	147,809	26	22,648	16	71,492	15	87,840	16	99,311
Ontario	79	308,153	46	238,439	48	230,773	40	222,021	35	251,064
Manitoba	11	40,874	5	23,064	6	40,260	7	38,580	5	29,011
Saskatchewan	-	-	3	15,557	-	-	-	-	-	+
Alberta	4	15,923	6	31,438	3	16,658	-	+	4	26,127
British Columbia	10	43,786	15	50,391	6	27,863	7	41,826	4	33,702
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	151	585,823	105	511,228	79	337,046	69	390,267	67	455,800

Province	\$50,000 and over		TOTALS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
P. E. Island	8	176,265	176	261,544	-	176	261,544	
Nova Scotia	20	314,633	407	503,528	-	407	503,528	
New Brunswick	9	151,168	298	287,162	-	298	287,162	
Quebec	202	11,436,149	2,247	13,108,025	-	2,247	13,108,025	
Ontario	396	20,314,831	4,857	23,541,850	-	4,857	23,541,850	
Manitoba	36	737,659	607	1,106,251	-	607	1,106,251	
Saskatchewan	3	24,422	328	108,017	-	328	108,017	
Alberta	17	664,530	514	954,133	-	514	954,133	
British Columbia	52	2,349,576	1,532	3,060,683	-	1,532	3,060,683	
Yukon	-	-	4	2,088+	-	4	2,088	
Head Office	-	-	-	-	28,874	-	28,874	
Gross Total	773	36,169,233	10,970	42,933,281	28,874	10,970	42,962,155	
Deductions	-	-	-	-	-	-	443,184	
Net Total	-	-	-	-	-	-	42,518,971	

+ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRARIANS			PROFESSIONALS			EMPLOYEES			MERCHANTS-RETAIL			MERCHANTS-WHOLESALE		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
P.E.Island	6	\$ 639	39	2,620	367	13,492	32	3,080	8	\$ 2,970					
Nova Scotia	16	773	301	64,669	4,578	214,023	314	74,381	39	47,418					
New Brunswick	-	+	182	20,292	2,988	188,535	202	12,270	6	521					
Quebec	9	4,401	1,030	557,807	38,220	4,248,410	1,042	162,223	174	145,132					
Ontario	259	15,579	3,151	977,963	72,659	5,899,037	3,385	390,777	341	88,628					
Manitoba	41	2,228	446	62,596	10,931	641,158	270	21,744	105	18,439					
Saskatchewan	96	3,166	284	22,862	5,168	141,048	256	19,470	5	253					
Alberta	220	17,418	435	61,530	8,199	336,569	485	37,841	38	4,687					
British Columbia	47	2,305	705	195,523	16,493	781,489	415	25,239	116	10,940					
Yukon	-	+	6	1,173	369	11,083	16	1,757	-	-					
Gross Total	694	46,600	6,579	1,967,035	159,972	12,474,844	6,417	748,782	832	318,988					

Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	No.	No.	Amount	No.	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P.E.Island	-	+	-	12	\$ 1,988	-	-	-	-	-	-	-	-	-	-
Nova Scotia	7	711	3	99	89,103	-	-	-	-	-	-	-	25	28,026	-
New Brunswick	-	+	6	48	12,180	-	-	-	-	-	-	-	44	87,095	-
Quebec	163	79,378	10	3,820	3,274,789	-	-	-	-	-	-	-	67	1,643,959	-
Ontario	275	71,972	28	6,664	4,737,363	-	-	-	-	-	-	-	157	2,380,588	-
Manitoba	19	2,497	4	116	38,781	-	-	-	-	-	-	-	100	152,884	-
Saskatchewan	7	345	-	125	12,596	-	-	-	-	-	-	-	4	486	-
Alberta	20	5,732	6	188	40,160	-	-	-	-	-	-	-	37	32,344	-
British Columbia	56	3,379	88	1,923	724,661	-	-	-	-	-	-	-	104	107,751	-
Yukon	-	-	10	-	1,811	-	-	-	-	-	-	-	-	-	-
Gross Total	547	164,014	155	12,995	8,931,621	-	-	-	-	-	-	-	538	4,433,133	-

+ Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS

Con.

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount \$	No.	Amount \$	Amount \$	No.	Amount \$	
P.E.Island	-	-	109	6,893	-	573	31,683	
Nova Scotia	-	+	890	136,222	-	6,272	656,122	
New Brunswick	-	-	539	196,475	-	4,015	518,319	
Quebec	-	+	1,508	1,001,279	-	46,043	11,118,992	
Ontario	4	15,448	5,009	2,223,918	-	91,932	16,806,391	
Manitoba	6	7,735	704	93,605	-	12,742	1,043,179	
Saskatchewan	-	+	113	14,046	-	6,058	214,273	
Alberta	-	+	390	68,458	-	10,018	605,035	
British Columbia	4	8,064	1,082	158,478	-	21,033	2,047,370	
Yukon	-	-	15	363	-	416	16,186	
Head Office	-	-	-	-	309,537	-	309,537	
Gross Total	14	31,247	10,359	3,899,717	309,537	199,102	33,366,887	
Deductions							383,655	
Net Total						199,102	32,983,232	

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2. CORPORATIONS

Province	AGRICULTURAL		PROFESSIONALS		EMPLOYEES		MERCHANDISE		MERCHANDISE	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	RETAIL	Amount \$	WHOLESALE	Amount \$
P.E.Island	17	1,919	-	-	-	-	12	5,048	7	2,590
Nova Scotia	-	+	-	-	-	-	89	27,087	52	28,211
New Brunswick	7	1,502	-	-	-	-	77	17,587	43	65,903
Quebec	9	3,195	-	-	-	-	265	232,833	207	589,597
Ontario	35	22,141	-	-	-	-	663	1,431,010	599	702,610
Manitoba	5	2,004	-	-	-	-	133	116,218	128	427,172
Saskatchewan	12	2,126	-	-	-	-	145	34,647	29	13,725
Alberta	11	8,014	-	-	-	-	139	59,553	53	104,682
British Columbia	18	15,958	-	-	-	-	331	179,701	232	483,524
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	114	56,859	-	-	-	-	1,854	2,103,684	1,150	2,418,014

+ Classes grouped as concealed identity of taxpayer

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	No.	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.Island	11	5,716	-	-	+	122	244,197	3	1,461	-	-	-	-	-	-
Nova Scotia	82	125,542	19	46,839	54	144,469	69	113,513	-	-	-	-	-	-	-
New Brunswick	53	44,769	22	31,672	37	11,282	31	88,200	-	-	-	-	-	-	-
Quebec	636	6,251,745	8	78,075	712	2,203,412	79	3,083,123	-	-	-	-	-	-	-
Ontario	1,508	13,484,373	65	3,363,113	1,412	2,767,681	170	820,005	-	-	-	-	-	-	-
Manitoba	86	157,094	8	53,906	123	207,405	21	65,271	-	-	-	-	-	-	-
Saskatchewan	31	37,008	3	307	62	10,525	11	6,426	-	-	-	-	-	-	-
Alberta	53	361,980	44	219,287	91	34,818	15	129,347	-	-	-	-	-	-	-
British Columbia	267	796,049	45	524,500	193	124,967	156	806,972	-	-	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	2,727	21,264,276	214	4,317,699	2,806	5,748,756	555	5,114,318	-	-	-	-	-	-	-

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Province	FAMILY CORPORATIONS			ALL OTHERS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	No.	Amount	Amount	Amount	No.	Amount	No.	Amount	Amount
P.E.Island	-	-	4	612	-	-	-	176	261,544	-	-	-
Nova Scotia	-	-	42	17,867	-	-	-	407	503,528	-	-	-
New Brunswick	-	-	28	26,247	-	-	-	298	287,162	-	-	-
Quebec	-	-	331	666,047	-	-	-	2,247	13,108,025	-	-	-
Ontario	-	-	605	950,917	-	-	-	4,857	23,541,860	-	-	-
Manitoba	-	-	103	77,180	-	-	-	607	1,106,251	-	-	-
Saskatchewan	-	-	35	3,252	-	-	-	328	108,017	-	-	-
Alberta	-	-	108	36,452	-	-	-	514	954,133	-	-	-
British Columbia	-	-	290	129,012	-	-	-	1,532	3,060,683	-	-	-
Yukon	-	-	4	2,088	-	-	-	4	2,088	-	-	-
Head Office	-	-	-	-	-	-	28,874	-	28,874	-	-	-
Gross Total	-	-	1,550	1,909,674	-	-	28,874	10,970	42,962,155	-	-	-
Deductions	-	-	-	-	-	-	-	-	443,184	-	-	-
Net Total	-	-	-	-	-	-	-	10,970	42,518,971	-	-	-

+ Classes grouped to conceal identity of taxpayer.

Published by Authority of the HON. W.D. EULER, M.P.,
Minister of Trade and Commerce.

68-7-2

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1937

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.

UNIVERSITY OF TORONTO
DEPT. OF POLITICAL ECONOMY



OTTAWA
1938

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and later. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and 10½ per cent on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000, to 12½ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ per cent on incomes of 1934 with an extra 1½ per cent for consolidation, and to 15 per cent on incomes of 1935 with an extra 2 per cent for consolidation. Again in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1937 apply in the main to the calendar year 1935, the income tax due on these incomes being collected mainly in April, May and June of 1936. "Income Class" is determined on the basis of "Net Income" that is gross income less allowable deductions but before statutory exemptions.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last seventeen fiscal years, together with the amount received for such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, and in 1937 to \$1,080,890,070.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

Table 3 shows the average amount paid by individual and corporate taxpayers in the latest fiscal year.

Table 5 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1937 there was collected an additional \$8,910,014, this being the product of the tax imposed in 1934, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, and to \$5,816,435 in 1935. Table 10 shows the proceeds of this tax for the two latest fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-37.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver General
	No.	Amount	No.	Amount		
		\$		\$	\$	\$
1921 ...	190,561	-	3,696	-	912,410,429	46,381,824
1922 ...	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923 ...	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924 ...	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925 ...	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926 ...	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 / ...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928 ...	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929 ...	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930 ...	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931 ...	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932 ...	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x ..	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x ..	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935 ...	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936 ...	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937 ...	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

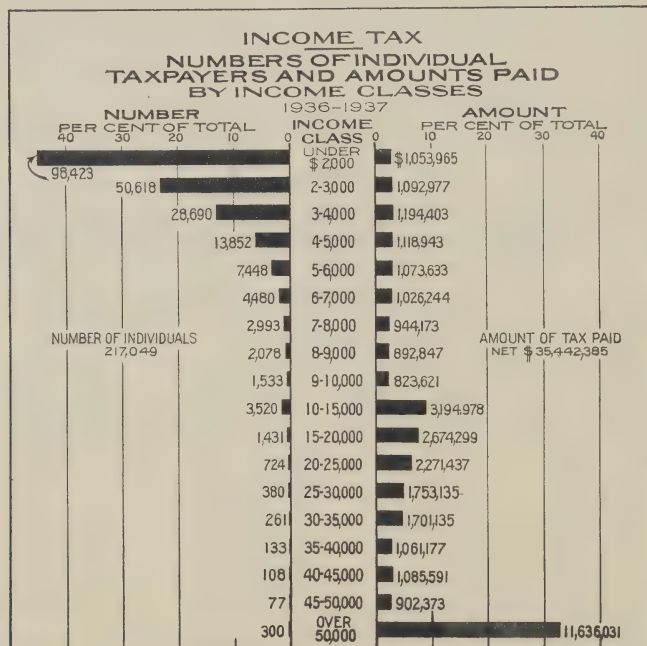
x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1933-37.

	Amount of Income Assessed				
	1933 x	1934 x	1935	1936	1937
	\$	\$	\$	\$	\$
P.E.I.	2,015,664	2,072,019	2,256,109	4,579,652	4,446,650
N. S.	23,699,355	19,701,482	21,405,900	21,794,087	23,969,857
N. B.	16,253,444	16,551,288	14,207,882	14,389,098	16,539,884
Que.	259,566,516	179,807,900	273,987,869	357,486,710	331,710,154
Ont.	448,057,907	428,279,628	449,885,677	501,917,767	517,310,542
Man.	53,808,386	45,049,397	47,188,764	46,760,597	48,430,521
Sask.	19,765,936	19,056,999	15,226,696	15,347,973	16,918,431
Alta.	32,757,215	43,652,512	35,653,360	35,171,837	36,833,766
B. C.	87,124,464	73,972,698	67,822,116	74,959,621	83,771,834
Yukon	1,042,677	1,187,641	920,657	1,034,774	958,431
TOTALS	944,091,564	829,331,564	928,555,030	1,073,442,116	1,080,890,070

3. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,
FISCAL YEAR 1936-37.

Occupation	Average Income Tax Paid	
	Individuals	Corporations
	\$	\$
Agrarians	82.95	512.80
Professional	272.20	-
Employees	77.47	-
Merchants, retail	117.26	1,176.48
Merchants, wholesale	361.29	2,315.78
Manufacturers	285.73	8,698.86
Natural Resources	202.24	40,865.87
Financial	726.77	2,521.80
Transportation and Public Utilities	-	10,360.39
Personal Corporations	8,322.76	-
All Others	365.42	1,413.72
GRAND AVERAGE	163.28	4,776.29



4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED
FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED
MARCH 31, 1935-37.

1. INDIVIDUALS

Province	1935		1936		1937	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	586	1,789,796	573	1,614,343	567	1,466,532
N. S.	5,736	18,495,746	6,272	17,277,567	6,391	19,873,944
N. B.	4,537	12,906,109	4,015	12,650,283	4,641	13,586,679
Que.	40,769	175,090,952	46,043	207,818,903	49,373	226,402,761
Ont.	85,005	309,047,205	91,932	336,187,062	101,506	319,383,675
Man.	11,728	38,977,621	12,742	39,246,521	13,355	39,347,682
Sask.	6,339	14,714,075	6,058	14,609,768	6,427	15,860,518
Alta.	10,264	29,869,317	10,018	28,632,096	11,180	29,560,767
B. C.	18,784	52,542,234	21,033	55,277,749	23,170	61,102,765
Yukon	447	911,171	416	1,019,310	439	958,431
TOTALS	184,195	654,344,226	199,102	714,333,602	217,049	728,043,754

2. CORPORATIONS

Province	1935		1936		1937	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	136	466,313	176	2,965,309	229	2,980,118
N. S.	349	2,910,154	407	4,516,520	407	4,095,914
N. B.	270	1,301,773	298	1,738,316	368	2,953,205
Que.	2,091	97,675,501	2,247	149,667,807	2,740	105,307,393
Ont.	5,099	140,828,472	4,857	165,730,705	5,110	197,426,867
Man.	564	8,211,143	607	7,514,075	705	9,082,840
Sask.	273	707,351	328	738,205	373	1,057,912
Alta.	483	5,784,043	514	6,539,741	552	7,272,998
B. C.	1,187	15,279,882	1,532	19,631,972	1,662	22,669,069
Yukon	6	9,486	4	15,464	-	-
TOTALS	10,458	273,174,118	10,970	359,108,514	12,146	352,846,316

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1933-37.

1. INDIVIDUALS

(a) Number of Taxpayers

Income Class	1933	1934	1935	1936	1937
Under \$2,000	63,276	93,316	85,385	89,724	98,423
\$2,000 to \$3,000	29,156	46,207	41,918	46,198	50,618
\$3,000 to \$4,000	27,546	27,778	24,127	26,804	28,690
\$4,000 to \$5,000	15,760	13,312	11,672	12,766	13,852
\$5,000 to \$6,000	8,951	6,670	6,238	6,759	7,448
\$6,000 to \$7,000	5,556	4,082	3,729	4,267	4,480
\$7,000 to \$8,000	3,481	2,770	2,464	2,816	2,993
\$8,000 to \$9,000	2,580	1,937	1,777	1,898	2,078
\$9,000 to \$10,000	1,962	1,445	1,229	1,422	1,533
\$10,000 to \$15,000	4,577	3,284	2,815	3,303	3,520
\$15,000 to \$20,000	1,653	1,254	1,198	1,290	1,451
\$20,000 to \$25,000	872	665	558	654	724
\$25,000 to \$30,000	483	349	329	345	380
\$30,000 to \$35,000	333	228	211	236	261
\$35,000 to \$40,000	169	162	132	137	133
\$40,000 to \$45,000	130	116	70	101	108
\$45,000 to \$50,000	97	75	84	78	77
\$50,000 and over	390	307	259	304	300
TOTALS	166,972	203,957	184,195	199,102	217,019

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	416,776	989,083	950,120	987,387	1,053,965
\$2,000 to \$3,000	453,936	1,015,183	938,923	1,042,133	1,092,977
\$3,000 to \$4,000	538,647	1,096,121	1,023,176	1,125,428	1,194,403
\$4,000 to \$5,000	559,397	995,500	987,367	1,049,783	1,118,943
\$5,000 to \$6,000	573,859	874,915	900,743	976,905	1,073,633
\$6,000 to \$7,000	570,900	810,922	808,817	948,545	1,026,244
\$7,000 to \$8,000	513,383	771,434	761,327	878,603	944,173
\$8,000 to \$9,000	560,968	743,943	757,751	834,797	892,847
\$9,000 to \$10,000	562,341	718,510	667,977	767,668	823,620
\$10,000 to \$15,000	2,405,573	2,735,469	2,402,676	3,033,935	3,194,978
\$15,000 to \$20,000	1,980,689	2,032,264	1,982,488	2,357,644	2,674,299
\$20,000 to \$25,000	1,903,341	1,881,997	1,645,480	2,029,986	2,271,437
\$25,000 to \$30,000	1,568,725	1,439,868	1,263,474	1,548,875	1,753,135
\$30,000 to \$35,000	1,528,988	1,289,887	1,124,562	1,485,413	1,701,135
\$35,000 to \$40,000	986,314	1,114,983	911,269	1,071,460	1,061,177
\$40,000 to \$45,000	855,278	947,111	651,415	996,645	1,085,591
\$45,000 to \$50,000	768,749	757,856	837,922	866,677	902,373
\$50,000 and over	9,032,358	8,785,854	6,458,127	11,055,666	11,636,031
Totals	25,780,222	29,000,900	25,073,614	33,057,550	35,500,961
Unclassified amounts	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	385,506	319,165	323,172	383,655	291,245
Net Totals	25,959,466	29,183,715	25,201,392	32,983,232	35,442,385

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1933-37 -conc.

2. CORPORATIONS

(a) Number of Taxpayers

Income Class	1933	1934	1935	1936	1937
Under \$2,000	-	4,575	6,167	6,306	6,671
\$2,000 to \$3,000	1,423	1,040	885	776	950
\$3,000 to \$4,000	693	542	482	479	558
\$4,000 to \$5,000	529	337	314	384	403
\$5,000 to \$6,000	355	252	251	289	298
\$6,000 to \$7,000	296	188	177	193	244
\$7,000 to \$8,000	206	142	169	179	191
\$8,000 to \$9,000	210	131	129	155	155
\$9,000 to \$10,000	188	105	113	114	155
\$10,000 to \$15,000	520	342	366	407	522
\$15,000 to \$20,000	344	204	247	252	354
\$20,000 to \$25,000	242	156	155	188	199
\$25,000 to \$30,000	153	97	118	151	169
\$30,000 to \$35,000	149	91	98	105	126
\$35,000 to \$40,000	113	61	58	79	105
\$40,000 to \$45,000	75	50	63	69	64
\$45,000 to \$50,000	77	54	43	67	90
\$50,000 and over	904	540	617	773	892
Totals	6,483 /1	8,913 /2	10,458 /3	10,970 /4	12,146

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	331,105	479,820	547,271	659,781
\$2,000 to \$3,000	91,654	209,587	280,660	309,947	381,317
\$3,000 to \$4,000	141,045	199,204	249,672	259,761	328,084
\$4,000 to \$5,000	187,115	185,218	226,180	271,588	303,870
\$5,000 to \$6,000	151,721	176,256	201,651	238,891	284,199
\$6,000 to \$7,000	164,531	166,846	175,257	199,553	258,323
\$7,000 to \$8,000	129,184	119,848	170,205	196,966	237,978
\$8,000 to \$9,000	180,129	156,980	170,536	214,176	213,394
\$9,000 to \$10,000	159,422	131,742	160,873	165,293	241,772
\$10,000 to \$15,000	656,580	567,791	677,923	774,018	1,060,377
\$15,000 to \$20,000	574,294	493,291	575,809	651,499	986,321
\$20,000 to \$25,000	599,364	483,036	503,561	602,834	737,521
\$25,000 to \$30,000	471,897	340,525	412,059	585,823	688,609
\$30,000 to \$35,000	525,761	447,571	467,861	511,228	651,375
\$35,000 to \$40,000	469,670	326,112	322,354	387,046	605,868
\$40,000 to \$45,000	393,761	272,523	376,584	390,267	449,998
\$45,000 to \$50,000	432,857	416,218	321,751	455,800	629,706
\$50,000 and over	31,229,794	22,939,240	30,590,016	36,169,233	49,907,659
Totals	36,560,007 /1	27,969,757 /2	36,363,794 /3	42,933,281 /4	58,690,403 /5
Unclassified amounts	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	680,187
Net Totals	36,107,231	27,385,822	35,790,239	42,518,971	58,012,843

/1 Totals include 6 corporations paying \$1,229 in taxation. /2 Totals include 6 corporations paying \$6,664 in taxation. /3 Totals include 6 corporations paying \$1,022 in taxation. /4 Totals include 4 corporations paying \$2,088 in taxation. /5 Totals include corporations paying \$4,251 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1933 - 1937.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1933 ^x	1934 ⁺	1935	1936	1937
Agrarians	249	262	416	694	921
Professionals	6,012	5,941	5,800	6,579	6,992
Employees	132,722	167,737	149,418	159,972	174,349
Merchants, retail	6,009	4,960	5,104	6,417	7,400
Merchants, wholesale	690	575	620	832	878
Manufacturers	531	467	442	547	596
Natural resources	101	77	99	155	161
Financial	9,736	11,753	11,673	12,995	13,871
Personal Corporations	510	618	584	538	541
Family Corporations	1,780	1,576	116	14	nil
All others	8,632	9,991	9,923	10,359	11,340
Totals	166,972	203,957	184,195	199,102	217,049

(b) Amount of Taxes Paid

Classes	1933	1934	1935	1936	1937
	\$	\$	\$	\$	\$
Agrarians	27,620	22,334	24,083	46,609	76,395
Professionals	1,762,428	2,008,471	1,609,621	1,967,035	1,903,221
Employees	9,700,590	11,340,010	10,930,997	12,474,844	13,506,473
Merchants, retail	620,154	527,693	552,256	748,782	867,710
Merchants, wholesale	184,932	217,233	201,435	318,988	317,214
Manufacturers	179,678	129,978	112,466	164,014	170,196
Natural resources	14,061	11,514	39,819	41,559	32,561
Financial	6,048,695	7,512,473	6,379,505	8,931,621	9,980,752
Personal Corporations	3,113,532	2,768,992	2,351,883	4,433,134	4,502,616
Family Corporations	1,685,614	1,354,613	154,329	31,247	-
All others	2,442,918	3,107,589	2,717,220	3,899,717	4,143,823
Unclassified	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	385,506	319,165	323,172	383,655	291,245
Net Totals	25,959,466	29,183,715	25,201,392	32,983,232	35,442,385

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1933-1937 - Concl'd.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1933	1934 ^x	1935	1936	1937
Agrarians	40	71	92	114	132
Merchants, retail	1,017	1,427	1,645	1,854	2,238
Merchants, wholesale	741	874	1,086	1,150	1,308
Manufacturers	1,829	1,897	2,250	2,727	3,060
Natural resources	169	198	186	214	258
Financial	1,270	2,853	3,544	2,806	2,862
Transportation and Public Utilities	316	434	463	555	586
All others	1,101	1,159	1,192	1,550	1,702
Totals	6,483	8,913	10,458	10,970	12,146

(b) Amount of Taxes Paid

Classes	1933	1934 ^x	1935	1936	1937
	\$	\$	\$	\$	\$
Agrarians	32,370	19,146	32,344	56,859	67,697
Merchants, retail	2,060,741	1,332,731	1,542,673	2,103,684	2,632,761
Merchants, wholesale	1,848,533	1,491,913	2,057,735	2,418,014	3,029,043
Manufacturers	16,357,552	11,849,040	15,079,937	21,264,276	26,618,505
Natural resources	3,177,428	3,017,750	7,848,415	4,317,700	10,543,396
Financial	5,821,512	4,688,265	4,339,441	5,748,756	7,217,403
Transportation and Public Utilities	4,451,196	3,607,251	3,695,881	5,114,318	6,071,188
All others	2,810,625	1,963,661	1,767,368	1,909,674	2,510,410
Unclassified	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	680,187
Net totals	36,107,231	27,385,822	35,790,239	42,518,971	58,012,843

Grand Totals, Individuals
and Corporations 62,066,697 56,569,537 60,991,631 75,502,202 93,455,228

^x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1934 ^x			1935			1936			1937		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	556	.27	586	.32	573	.29	567	.26				
Nova Scotia	5,939	2.91	5,736	3.12	6,272	3.15	6,391	2.94				
New Brunswick	4,958	2.43	4,537	2.46	4,015	2.02	4,641	2.14				
Quebec	42,873	21.02	40,769	22.13	46,043	23.12	49,373	22.75				
Ontario	95,853	47.00	85,005	46.15	91,932	46.18	101,506	46.77				
Manitoba	14,413	7.07	11,728	6.37	12,742	6.40	13,355	6.15				
Saskatchewan	7,338	3.62	6,339	3.44	6,058	3.04	6,427	2.96				
Alberta	11,650	5.71	10,264	5.57	10,018	5.03	11,180	5.15				
British Columbia	19,824	9.72	18,784	10.20	21,033	10.56	23,170	10.68				
Yukon	500	.25	447	.24	416	.21	439	.20				
Head Office	-	-	-	-	-	-	-	-				
Totals	203,957	100.00	184,195	100.00	193,102	100.00	217,049	100.00				

(b) Amount of Taxes Collected

Province	1934 ^x			1935			1936			1937		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	25,505	.09	34,268	.14	31,350	.095	37,487	.11				
Nova Scotia	524,300	1.80	510,531	2.03	537,618	1.933	642,122	1.81				
New Brunswick	471,420	1.61	363,470	1.44	517,635	1.569	450,948	1.27				
Quebec	9,912,171	33.96	8,309,391	32.97	10,878,483	32.982	11,519,245	32.50				
Ontario	14,089,962	48.23	12,007,946	47.65	16,708,017	50.657	18,427,058	51.99				
Manitoba	1,053,598	3.61	884,297	3.51	1,033,565	3.143	1,105,573	3.12				
Saskatchewan	263,253	.90	203,494	.80	213,546	.647	227,615	.65				
Alberta	665,273	2.28	557,357	2.21	601,640	1.824	635,016	1.79				
British Columbia	1,758,846	6.03	1,874,414	7.44	2,033,279	6.164	2,145,384	6.05				
Yukon	19,808	.07	15,651	.06	15,762	.048	19,268	.05				
Head Office	399,579	1.37	440,573	1.75	309,337	.938	232,669	.66				
Totals	29,183,715	100.00	25,201,392	100.00	32,983,232	100.000	35,442,385	100.00				

^x In 1933 the exemption limit was lowered from \$24,000 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37 - Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1934x			1935			1936			1937		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P. E. Island	83	.93		136	1.30		176	1.61		229	1.88	
Nova Scotia	318	3.57		349	3.34		407	3.71		407	3.34	
New Brunswick	210	2.35		270	2.58		298	2.72		368	3.03	
Quebec	1,883	21.12		2,091	19.99		2,247	20.48		2,740	22.56	
Ontario	4,181	46.35		5,099	48.76		4,857	44.28		5,110	42.06	
Manitoba	392	4.40		564	5.39		607	5.53		705	5.83	
Saskatchewan	319	3.58		273	2.61		328	2.99		373	3.07	
Alberta	418	4.69		483	4.62		514	4.68		552	4.54	
British Columbia	1,153	12.94		1,187	11.35		1,532	13.96		1,662	13.69	
Yukon	6	.07		6	.06		4	.04		-	-	
Head Office	-	-		-	-		-	-		-	-	
Totals	8,913	100.00		10,458	100.00		10,970	100.00		12,146	100.00	

(b) Amount of Taxes Collected

Province	1934			1935			1936			1937		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 96,208	.351		\$ 108,542	.303		\$ 260,817	.613		\$ 335,182	.574	
Nova Scotia	344,875	1.259		405,315	1.132		496,131	1.167		683,068	1.177	
New Brunswick	164,874	.603		200,738	.561		284,715	.670		447,987	.772	
Quebec	8,750,570	31.953		10,759,944	30.064		12,794,120	30.091		15,815,136	27.281	
Ontario	14,523,601	53.033		20,096,336	56.150		23,448,239	55.146		33,794,708	58.254	
Manitoba	799,023	2.918		985,321	2.753		1,102,827	2.594		1,322,071	2.280	
Saskatchewan	99,720	.364		86,811	.243		106,201	.250		169,687	.293	
Alberta	678,115	2.476		702,837	1.965		945,249	2.224		1,165,482	2.009	
British Columbia	1,903,303	6.950		2,413,154	6.742		3,049,710	7.172		4,274,644	7.368	
Yukon	6,664	.024		1,022	.003		2,088	.005		4,251	.007	
Head Office	18,869	.069		30,219	.084		28,874	.068		2,627	.005	
Totals	27,385,822	100.000		35,790,239	100.000		42,518,971	100.000		58,012,843	100.000	

x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37. - Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1934			1935			1936			1937		
	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	Per cent
P. E. Island	639	.30	722		.37	749		.36	796		.35	
Nova Scotia	6,257	2.94	6,085		3.13	6,679		3.18	6,798		2.97	
New Brunswick	5,168	2.43	4,807		2.47	4,313		2.05	5,009		2.19	
Quebec	44,759	21.03	42,860		22.02	48,290		22.99	52,113		22.74	
Ontario	99,984	46.97	90,104		46.29	96,789		46.07	106,616		46.52	
Manitoba	14,805	6.95	12,292		6.31	13,349		6.35	14,060		6.13	
Saskatchewan	7,707	3.62	6,612		3.40	6,386		3.04	6,800		2.96	
Alberta	12,068	5.67	10,747		5.52	10,532		5.02	11,732		5.12	
British Columbia	20,977	9.85	19,971		10.26	22,565		10.74	24,632		10.83	
Yukon	506	.24	453		.23	420		.20	439		.19	
Head Office	-	-	-		-	-		-	-		-	
Totals	212,870	100.00	194,653		100.00	210,072		100.00	229,195		100.00	

(b) Amount of Taxes Collected

Province	1934			1935			1936			1937		
	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Per cent
P. E. Island	\$ 121,713	.22	142,810		.23	292,167		.39	\$ 370,669		.40	
Nova Scotia	869,175	1.54	915,846		1.50	1,133,748		1.50	1,325,190		1.42	
New Brunswick	635,294	1.12	564,208		.93	802,350		1.06	898,934		.96	
Quebec	18,662,741	32.99	19,069,335		31.26	25,672,603		31.36	27,334,382		29.25	
Ontario	28,613,563	50.58	32,104,282		52.64	40,156,256		53.19	52,221,766		55.88	
Manitoba	1,852,621	3.28	1,869,618		3.07	2,139,392		2.83	2,427,643		2.60	
Saskatchewan	352,973	.64	290,305		.47	319,747		.42	397,302		.42	
Alberta	1,343,388	2.37	1,260,194		2.07	1,546,889		2.05	1,800,499		1.93	
British Columbia	3,652,149	6.47	4,287,568		7.03	5,082,989		6.73	6,420,028		6.87	
Yukon	26,472	.05	16,673		.03	17,850		.02	23,519		.02	
Head Office	418,448	.74	470,792		.77	338,211		.45	235,296		.25	
Totals	56,569,537	100.00	60,991,631		100.00	75,502,202		100.00	93,455,228		100.00	

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

Province	Under \$2,000			\$2,000 to \$3,000			\$3,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000			\$6,000 to \$7,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	232	\$ 2,674	142	\$ 2,923	80	\$ 3,574	43	\$ 3,006	20	\$ 2,857	7	\$ 1,937						
Nova Scotia	2,933	31,277	1,467	30,842	865	35,267	432	33,139	229	33,341	122	28,328						
New Brunswick	2,058	20,581	1,128	21,646	689	25,354	310	23,315	145	21,206	83	19,495						
Quebec	20,634	230,473	11,537	275,111	6,812	300,414	3,283	275,222	1,921	277,800	1,132	271,800						
Ontario	45,313	487,806	23,813	514,368	13,390	562,500	6,757	543,856	3,551	513,437	2,179	493,652						
Manitoba	6,502	66,296	3,005	59,184	1,654	64,955	801	60,992	417	57,838	276	58,200						
Saskatchewan	3,240	31,732	1,620	27,590	870	28,637	308	22,315	171	23,031	76	15,081						
Alberta	5,453	56,431	2,641	50,979	1,446	54,061	679	52,808	327	45,290	220	45,704						
British Columbia	11,799	123,008	5,158	106,416	2,838	117,389	1,232	102,523	661	97,900	381	90,615						
Yukon	259	3,687	107	3,918	46	2,252	7	764	6	935	4	1,422						
Totals	98,423	1,053,965	50,618	1,092,977	28,690	1,194,403	13,852	1,118,943	7,448	1,073,633	4,480	1,026,244						

Province	\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000			\$15,000 to \$20,000			\$20,000 to \$25,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	15	\$ 4,477	13	\$ 4,764	7	\$ 2,904	5	\$ 4,082	3	\$ 4,456		\$ -						
Nova Scotia	80	25,518	72	29,977	40	23,282	89	85,147	26	48,470	13	36,337						
New Brunswick	50	16,266	40	14,466	31	17,576	62	52,548	19	33,696	10	30,408						
Quebec	833	255,275	571	248,579	399	216,873	1,037	914,601	478	927,041	261	827,742						
Ontario	1,382	443,194	939	415,207	747	408,939	1,740	1,623,062	712	1,313,001	358	1,132,648						
Manitoba	166	47,051	124	47,991	101	46,263	185	158,321	64	108,953	24	70,369						
Saskatchewan	53	14,466	40	13,291	13	6,419	25	17,287	7	10,677	4	17,416						
Alberta	115	35,756	86	33,368	57	30,913	113	93,473	23	42,432	10	27,795						
British Columbia	296	91,475	190	84,110	138	70,452	260	241,957	99	185,573	44	128,722						
Yukon	3	695	3	1,094	-	+	4	4,500	-	-	-	-						
Totals	2,993	944,173	2,078	892,847	1,533	823,621	3,520	3,194,978	1,431	2,674,299	724	2,271,437						

+ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nova Scotia	8	46,512	8	51,836	-	-	-	-	-	-	-	-	-	-	-
New Brunswick	8	35,712	-	+	-	-	-	+	3	29,136	-	-	-	-	-
Quebec	141	652,065	89	560,052	55	455,284	36	362,321	36	362,321	-	-	-	-	-
Ontario	194	904,384	137	931,786	58	485,523	46	463,140	46	463,140	-	-	-	-	-
Manitoba	8	37,729	9	57,064	8	434,478	8	77,415	8	77,415	-	-	-	-	-
Saskatchewan	-	+	-	-	-	-	-	+	-	-	-	-	-	-	-
Alberta	4	10,819	-	+	3	15,482	-	-	-	-	-	-	-	-	-
British Columbia	17	65,914	18	100,397	9	61,410	10	97,968	10	97,968	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	380	1,753,135	261	1,701,135	133	1,061,177	108	1,085,591	108	1,085,591	77	902,273	-	-	-

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	-	-	567	37,648	-	-	-	567	37,648	-	-	-
Nova Scotia	4	86,660	6,391	655,068	-	-	-	6,391	655,068	-	-	-
New Brunswick	3	68,174	4,641	453,055	-	-	-	4,641	453,055	-	-	-
Quebec	120	4,172,486	49,373	11,630,501	-	-	-	49,373	11,630,501	-	-	-
Ontario	156	6,935,362	101,506	18,534,516	-	-	-	101,506	18,534,516	-	-	-
Manitoba	3	48,362	13,355	1,110,462	-	-	-	13,355	1,110,462	-	-	-
Saskatchewan	-	-	6,427	227,952	-	-	-	6,427	227,952	-	-	-
Alberta	-	-	11,180	641,305	-	-	-	11,180	641,305	-	-	-
British Columbia	14	324,987	23,170	2,161,186	-	-	-	23,170	2,161,186	-	-	-
Yukon	-	-	439	19,268	-	-	-	439	19,268	-	-	-
Head Office	-	-	-	-	-	-	232,669	-	232,669	-	-	-
Gross Total	300	11,636,031	217,049	35,500,961	-	-	232,669	217,049	35,733,630	-	-	-
Deductions	-	-	-	-	-	-	-	-	291,245	-	-	-
Net Total	-	-	-	-	-	-	-	-	35,442,385	-	-	-

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	Under \$2,000			\$2,000 to \$3,000			\$3,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000			\$6,000 to \$7,000		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount
P. E. Island	104	10,489	14	5,832	8	3,807	12	6,158	6	4,328	-	-	-	-	-	-	-	-
Nova Scotia	245	21,920	41	15,128	12	7,445	19	13,617	11	10,114	5	5,143	-	-	-	-	-	-
New Brunswick	240	19,567	36	13,076	17	8,566	6	4,667	7	6,347	7	6,814	-	-	-	-	-	-
Quebec	1,239	132,686	232	87,182	153	85,989	109	76,084	77	71,328	65	66,744	-	-	-	-	-	-
Ontario	2,693	274,183	409	169,367	228	137,672	174	132,949	118	115,763	93	97,116	-	-	-	-	-	-
Manitoba	471	40,808	45	18,508	21	11,684	14	14,323	17	17,237	16	22,904	-	-	-	-	-	-
Saskatchewan	283	20,399	20	8,162	11	4,586	6	4,250	11	9,611	-	-	-	-	-	-	-	-
Alberta	350	33,556	40	14,145	23	14,756	11	9,690	10	10,939	17	18,734	-	-	-	-	-	-
British Columbia	1,046	106,173	113	49,917	85	53,479	52	42,132	41	38,532	41	40,868	-	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	6,671	659,781	950	381,317	558	328,084	403	303,870	238	284,199	244	258,323	-	-	-	-	-	-

Province	\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000			\$15,000 to \$20,000			\$20,000 to \$25,000		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount	Amount	No.	Amount
P. E. Island	6	4,493	4	3,625	3	2,450	18	22,244	9	17,570	6	11,187	-	-	-	-	-	-
Nova Scotia	6	8,118	4	6,274	5	13,195	18	37,179	5	11,751	3	12,872	-	-	-	-	-	-
New Brunswick	-	-	5	6,982	4	5,829	8	13,905	11	29,473	4	14,655	-	-	-	-	-	-
Quebec	48	56,546	40	54,171	47	74,565	129	280,012	102	278,988	57	197,247	-	-	-	-	-	-
Manitoba	77	93,924	70	94,744	63	92,944	236	483,926	160	449,655	93	361,809	-	-	-	-	-	-
Ontario	9	14,061	3	5,970	8	13,257	14	26,949	17	50,306	10	36,082	-	-	-	-	-	-
Saskatchewan	12	14,038	5	6,365	-	-	-	-	12	21,755	5	16,949	-	-	-	-	-	-
Alberta	10	13,284	5	8,761	5	3,604	27	55,304	8	26,223	4	20,150	-	-	-	-	-	-
British Columbia	23	33,534	19	26,502	20	35,928	60	119,103	37	105,406	22	83,519	-	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	191	237,978	155	213,394	155	241,772	522	1,060,377	354	986,321	199	737,521	-	-	-	-	-	-

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	7	22,559	-	+	4	12,913	-	+	3	7,920	-	+	5	35,112	-
Nova Scotia	3	16,415	3	15,987	4	20,316	-	+	5	35,112	-	+	5	35,112	-
New Brunswick	-	-	7	38,777	3	17,356	-	+	-	-	-	+	-	-	-
Quebec	41	193,538	34	167,370	34	166,562	25	151,953	30	201,817	-	-	-	-	-
Ontario	88	316,647	55	284,987	45	297,061	34	257,591	31	217,769	-	+	-	-	-
Manitoba	9	46,341	4	20,639	7	39,423	-	+	9	76,559	-	+	-	-	-
Saskatchewan	-	-	5	27,248	-	-	-	-	-	-	-	-	-	-	-
Alberta	11	45,904	8	39,751	-	+	+	-	4	29,997	-	-	-	-	-
British Columbia	10	47,205	10	56,616	8	52,237	5	40,454	8	60,432	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	169	688,609	126	651,375	105	605,868	64	449,998	90	629,706	16	-	-	-	-

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	25	198,414	229	333,990	-	-	-	229	333,990	-	-	333,990
Nova Scotia	18	449,521	407	700,108	-	-	-	407	700,108	-	-	700,108
New Brunswick	13	263,352	368	449,365	-	-	-	368	449,365	-	-	449,365
Quebec	278	13,778,238	2,740	16,121,019	-	-	-	2,740	16,121,019	-	-	16,121,019
Ontario	443	30,098,578	5,110	33,976,685	-	-	-	5,110	33,976,685	-	-	33,976,685
Manitoba	31	868,693	705	1,323,845	-	-	-	705	1,323,845	-	-	1,323,845
Saskatchewan	3	36,324	373	169,785	-	-	-	373	169,785	-	-	169,785
Alberta	19	823,295	552	1,168,074	-	-	-	552	1,168,074	-	-	1,168,074
British Columbia	62	3,451,244	1,662	4,443,281	-	-	-	1,662	4,443,281	-	-	4,443,281
Yukon	-	-	-	4,251	-	-	-	-	4,251	-	-	4,251
Head Office	-	-	-	-	-	-	2,627	-	2,627	-	-	2,627
Gross Total	892	49,967,659	12,146	58,690,403	-	-	2,627	12,146	58,693,030	-	-	58,693,030
Deductions	-	-	-	-	-	-	-	-	680,187	-	-	680,187
Net Total	-	-	-	-	-	-	-	-	58,012,843	-	-	58,012,843

+ Classes grouped to conceal net income and identity of taxpayers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES.

1. INDIVIDUALS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	5	\$ 1,395	40	\$ 2,899	351	\$ 17,366	33	\$ 3,630	10	\$ 3,596
Nova Scotia	16	1,504	308	76,226	4,770	255,305	305	42,067	33	39,619
New Brunswick	-	+	212	20,697	3,482	225,125	234	20,385	3	566
Quebec	11	6,691	982	502,057	41,279	4,460,754	1,083	158,083	158	114,026
Ontario	325	25,676	3,426	1,016,826	80,084	6,516,257	3,962	513,262	381	124,060
Manitoba	31	978	434	63,145	11,624	694,879	275	21,369	97	16,555
Saskatchewan	142	5,885	325	27,826	5,329	144,880	342	24,394	12	1,287
Alberta	344	30,162	458	67,214	9,010	337,212	590	46,445	39	6,581
British Columbia	47	4,104	797	124,492	18,023	840,315	557	36,559	145	10,924
Yukon	-	-	10	1,839	397	14,380	14	1,516	-	-
Gross Total	921	76,895	6,992	1,903,221	174,349	13,506,473	7,400	867,710	878	317,214

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Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	-	\$ -	-	\$ -	4	\$ 466	-	\$ -	-	\$ -
Nova Scotia	12	834	-	+	91	78,842	-	-	15	17,624
New Brunswick	5	375	6	1,043	49	17,498	-	-	48	82,440
Quebec	159	70,360	10	1,543	3,479	3,217,287	-	-	86	1,906,132
Ontario	305	87,604	52	20,734	7,667	5,851,689	-	-	137	2,034,687
Manitoba	17	1,677	4	197	93	19,664	-	-	96	187,844
Saskatchewan	6	702	-	+	156	12,955	-	-	4	860
Alberta	23	2,607	6	417	224	31,767	-	-	33	56,521
British Columbia	69	6,037	75	7,442	2,108	750,584	-	-	122	216,708
Yukon	-	-	8	1,185	-	+	-	-	-	-
Gross Total	596	170,196	161	32,561	13,871	9,980,752	-	-	541	4,502,616

+ Classes grouped to conceal identity of taxpayer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	Amount	No.	Amount	
		\$	\$		\$	
P. E. Island	124	8,297	-	567	37,648	
Nova Scotia	841	143,048	-	6,391	655,068	
New Brunswick	602	84,926	-	4,641	453,055	
Quebec	2,121	1,193,569	-	49,373	11,630,501	
Ontario	5,167	2,373,722	-	101,506	18,564,516	
Manitoba	684	104,353	-	13,355	1,110,462	
Saskatchewan	111	9,162	-	6,427	227,952	
Alberta	453	62,379	-	11,180	641,305	
British Columbia	1,227	164,020	-	23,170	2,161,186	
Yukon	10	347	-	439	19,268	
Head Office	-	-	232,669	-	232,669	
Gross Total	11,340	4,143,823	232,669	217,049	35,733,630	
Deductions					291,245	
Net Total					35,442,385	

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2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	12	1,368	-	-	-	-	18	4,856	6	5,237
Nova Scotia	-	+	-	-	-	-	105	36,577	46	34,646
New Brunswick	17	1,923	-	-	-	-	100	26,444	45	113,464
Quebec	13	3,397	-	-	-	-	417	331,011	274	556,420
Ontario	32	40,300	-	-	-	-	743	1,547,455	446	1,526,475
Manitoba	8	2,148	-	-	-	-	157	248,485	163	369,460
Saskatchewan	8	2,063	-	-	-	-	175	46,285	27	20,431
Alberta	15	7,535	-	-	-	-	156	85,133	59	73,113
British Columbia	27	8,963	-	-	-	-	367	306,515	242	329,797
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	132	67,697	-	-	-	-	2,238	2,632,761	1,308	3,029,043

+ Classes grouped to conceal identity of taxpayer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	16	10,919		-			165	308,335		-			-		
Nova Scotia	75	155,631		18	116,668		57	180,100		47	143,094		-		
New Brunswick	78	112,101		18	28,590		38	14,181		33	119,418		-		
Quebec	735	7,737,531		28	363,724		765	2,948,621		114	3,268,682		-		
Ontario	1,610	16,734,400		87	8,546,774		1,355	3,800,439		182	1,170,271		-		
Manitoba	114	218,561		11	62,236		139	269,478		22	36,289		-		
Saskatchewan	36	54,833		4	3,608		57	16,545		13	10,803		-		
Alberta	68	470,442		48	230,826		81	43,623		21	200,700		-		
British Columbia	328	1,124,087		44	1,190,970		205	136,101		154	1,121,931		-		
Yukon	-	-		-	-		-	-		-	+		-		
Gross Total	3,060	26,618,505		258	10,543,396		2,862	7,217,403		586	6,071,188		-		

19

Province	ALL OTHERS			UNCLASSIFIED			TOTALS		
	No.	Amount	\$	Amount	\$	No.	Amount	\$	No.
P. E. Island	12	3,275		-		229	333,990		229
Nova Scotia	59	33,392		-		407	700,108		407
New Brunswick	39	33,264		-		368	449,365		368
Quebec	394	911,633		-		2,740	16,121,019		2,740
Ontario	655	1,110,569		-		5,110	33,976,685		5,110
Manitoba	91	117,189		-		705	1,323,845		705
Saskatchewan	53	15,217		-		373	169,785		373
Alberta	104	56,702		-		552	1,168,074		552
British Columbia	295	224,918		-		1,662	4,445,281		1,662
Yukon	+	4,251		-		+	4,251		+
Head Office	-	-		2,627		-	2,627		-
Gross Total	1,702	2,510,410		2,627		12,146	58,693,030		12,146
Deductions	-	-		-		-	680,187		-
Net Total	-	-		-		-	58,012,843		-

+ Classes grouped to conceal identity of taxpayer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST
AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1936 AND 1937.

Province	Amount of Tax Received		Percentage of Total	
	1936	1937	1936	1937
	\$	\$	p.c.	p.c.
Prince Edward Island	134,726	502,316	1.87	5.64
Nova Scotia	72,733	50,084	1.01	0.56
New Brunswick	8,836	12,006	0.12	0.13
Quebec	1,532,864	1,967,221	21.27	22.08
Ontario	4,903,102	5,940,309	68.03	66.66
Manitoba	65,203	56,821	0.90	0.64
Saskatchewan	8,096	12,093	0.11	0.14
Alberta	52,622	50,206	0.73	0.57
British Columbia	429,419	318,958	5.96	3.58
Yukon	-	-	-	-
Totals	7,207,601	8,910,014	100.00	100.00

Published by Authority of the HON. W.D. EULER, M.P.,
Minister of Trade and Commerce.

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1938

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes, and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.



OTTAWA
1939

Price 25 cents

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

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Chief, General Statistics Branch:	S. A. Cudmore, M.A., F.S.S., F.R. Econ. Soc.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and, more particularly, to its distribution by income classes and by occupations of income tax payers. Thus most estimates of the amount and the distribution of the national income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemption was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income tax payers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and 10½ per cent on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000 to 12½ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ per cent on incomes of 1934 with an extra 1½ per cent for consolidations, and on incomes of 1935 and later, 15 per cent with an extra 2 per cent for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1938 apply in the main to the calendar year 1936, the income tax due on these incomes being collected mainly in April, May and June 1937. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES - The figures of Table 1 state the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes, for the last eighteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total of incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1932 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000, owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, in 1937 to \$1,080,890,070, but in 1938 declined to \$1,068,034,544.

Table 2 shows by Provinces in the last five fiscal years the amount of income assessed. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations. In Table 3 will be found the distribution of these incomes assessed in each province as between individuals and corporations.

Table 4 gives the average amount paid by individual and corporate tax payers in various occupational groups for the latest fiscal year.

Table 5 indicates, by individuals and corporations, the number of tax payers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the tax payers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate tax payers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 furnish detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS - Besides the amount collected as income tax, in the fiscal year 1938 there was collected an additional \$10,152,088, this being the product of the tax imposed in 1933 and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, to \$5,816,435 in 1935, to \$7,207,601 in 1936 and to \$8,910,014 in 1937. Table 10 shows the proceeds of this tax for the last three fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-38.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed						INCOME WAR TAX PAID to the Receiver- General
Fiscal Year	Individuals		Corporations		Total Amount	
	No.	Amount	No.	Amount		
		\$		\$	\$	\$
1921 ...	190,561	-	3,696	-	912,410,429	46,381,824
1922 ...	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923 ...	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924 ...	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925 ...	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926 ...	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 ...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928 ...	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929 ...	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930 ...	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931 ...	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932 ...	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x..	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x..	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935 ...	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936 ...	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937 ...	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228
1938 ...	237,064	712,183,316	13,949	353,851,228	1,066,034,544	110,213,444

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1934-38.

	Amount of Income Assessed				
	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
P.E.I.	2,072,019	2,256,109	4,579,652	4,446,650	10,687,177
N. S.	19,701,482	21,405,900	21,794,087	23,969,857	27,108,595
N. B.	16,551,288	14,207,882	14,389,098	16,539,884	18,348,481
Que.	179,807,900	273,987,869	357,486,710	331,710,154	282,712,958
Ont.	428,279,628	449,885,677	501,917,767	517,310,542	522,198,138
Man.	45,049,397	47,188,764	46,760,597	48,430,521	43,128,266
Sask.	19,056,999	15,226,696	15,347,973	16,918,431	20,191,316
Alta	43,652,512	35,653,360	35,171,837	36,833,766	34,693,719
B. C.	73,972,698	67,822,116	74,959,621	83,771,834	106,123,159
Yukon	1,187,641	920,657	1,034,774	958,431	842,735
TOTALS	829,331,564	928,555,030	1,073,442,116	1,080,890,070	1,066,034,544

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF INCOME ASSESSED
FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS
ENDED MARCH 31, 1936-38.

1. INDIVIDUALS

Province	1936		1937		1938	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	573	1,614,343	567	1,466,532	589	1,800,247
N. S.	6,272	17,277,567	6,391	19,873,944	7,302	20,900,499
N. B.	4,015	12,650,283	4,641	13,586,679	4,970	14,950,910
Que.	46,043	207,818,903	49,373	226,402,761	55,083	187,246,947
Ont.	91,932	336,187,062	101,506	319,883,675	108,025	335,973,949
Man.	12,742	39,246,521	13,355	39,347,682	14,007	36,611,176
Sask.	6,058	14,609,768	6,427	15,860,518	7,225	18,561,505
Alta.	10,018	28,632,096	11,180	29,560,767	11,583	27,737,897
B. C.	21,033	55,277,749	23,170	61,102,765	27,739	67,588,940
Yukon	416	1,019,310	439	958,431	541	811,246
TOTALS	199,102	714,333,602	217,049	728,043,754	237,064	712,183,316

2. CORPORATIONS

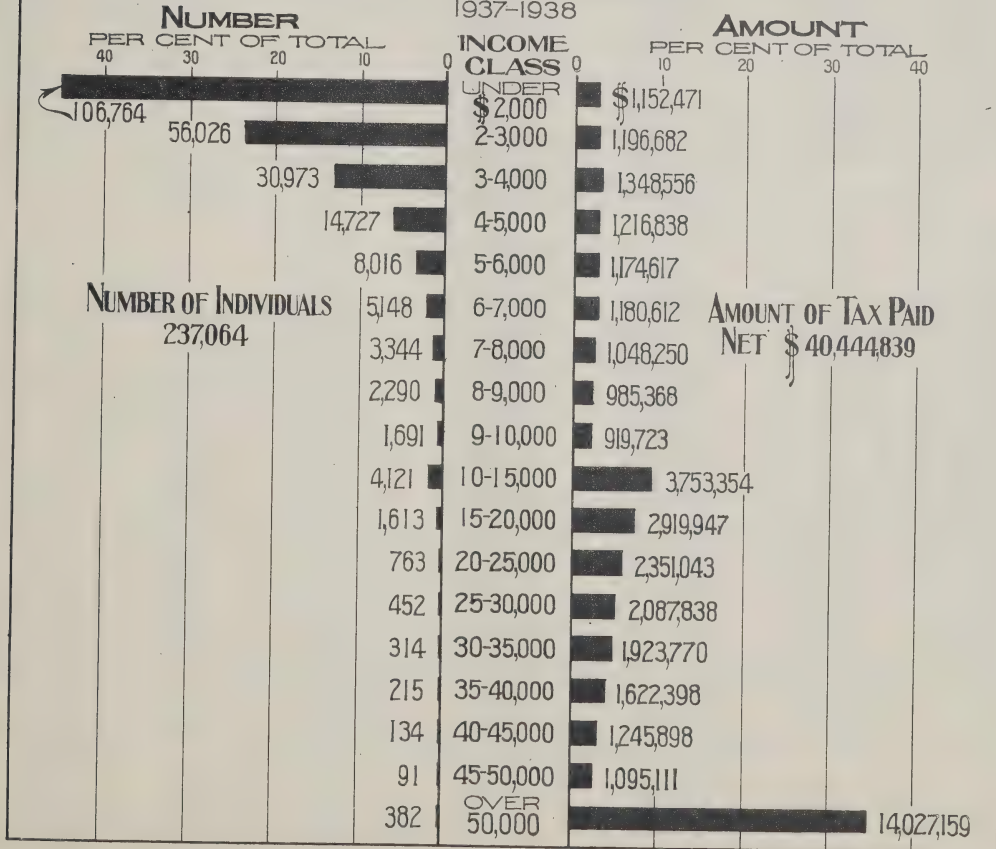
Province	1936		1937		1938	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	176	2,965,309	229	2,980,118	180	8,886,930
N. S.	407	4,516,520	407	4,095,914	499	6,208,096
N. B.	298	1,738,816	368	2,953,205	409	3,397,571
Que.	2,247	149,667,807	2,740	105,307,393	2,954	95,466,011
Ont.	4,857	165,730,705	5,110	197,426,867	6,282	186,224,189
Man.	607	7,514,075	705	9,082,840	758	6,517,090
Sask.	328	738,205	373	1,057,912	383	1,629,811
Alta.	514	6,539,741	552	7,272,998	618	6,955,822
B. C.	1,532	19,681,872	1,662	22,669,069	1,861	38,534,219
Yukon	4	15,464	-	-	5	31,489
TOTALS	10,970	359,108,514	12,146	352,846,316	13,949	353,851,228

4. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,
FISCAL YEAR 1937-38

Occupation	Average Income Tax Paid	
	Individuals	Corporations
	\$	\$
Agrarians	78.08	598.51
Professional	294.51	-
Employees	79.34	-
Merchants, retail	125.55	1,332.59
Merchants, wholesale	375.16	2,661.14
Manufacturers	280.83	9,222.74
Natural Resources	242.12	47,267.27
Financial	846.06	2,503.11
Transportation and Public Utilities	-	10,743.37
Personal Corporations	8,179.58	1,578.51
All Others	3,883.65	-
GRAND AVERAGE	170.61	5,001.69

INCOME TAX
NUMBERS OF INDIVIDUAL
TAXPAYERS AND AMOUNTS PAID
BY INCOME CLASSES

1937-1938



5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1934-38.

1. INDIVIDUALS

(a) Number of Tax Payers

Income Class	1934	1935	1936	1937	1938
Under \$2,000	93,316	85,385	89,724	98,423	106,764
\$2,000 to \$3,000	46,207	41,918	46,198	50,618	56,026
\$3,000 to \$4,000	27,778	24,127	26,804	28,690	30,973
\$4,000 to \$5,000	13,312	11,672	12,766	13,852	14,727
\$5,000 to \$6,000	6,670	6,238	6,759	7,448	8,016
\$6,000 to \$7,000	4,082	3,729	4,267	4,480	5,148
\$7,000 to \$8,000	2,770	2,464	2,816	2,993	3,344
\$8,000 to \$9,000	1,937	1,777	1,898	2,078	2,290
\$9,000 to \$10,000	1,445	1,229	1,422	1,533	1,691
\$10,000 to \$15,000	3,284	2,815	3,303	3,520	4,121
\$15,000 to \$20,000	1,254	1,198	1,290	1,431	1,613
\$20,000 to \$25,000	665	558	654	724	763
\$25,000 to \$30,000	349	329	345	380	452
\$30,000 to \$35,000	228	211	236	261	314
\$35,000 to \$40,000	162	132	137	133	215
\$40,000 to \$45,000	116	70	101	108	134
\$45,000 to \$50,000	75	84	78	77	91
\$50,000 and over	307	259	304	300	382
TOTALS	203,957	184,195	199,102	217,049	237,064

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	989,083	950,120	987,387	1,053,965	1,152,471
\$2,000 to \$3,000	1,015,183	938,923	1,042,133	1,092,977	1,196,682
\$3,000 to \$4,000	1,096,121	1,023,176	1,125,428	1,194,403	1,348,557
\$4,000 to \$5,000	995,500	987,367	1,049,783	1,118,943	1,216,838
\$5,000 to \$6,000	874,915	900,743	976,905	1,073,633	1,174,617
\$6,000 to \$7,000	810,922	808,817	948,545	1,026,244	1,180,612
\$7,000 to \$8,000	771,434	761,327	878,603	944,173	1,048,250
\$8,000 to \$9,000	743,943	757,751	834,797	892,847	985,368
\$9,000 to \$10,000	718,510	667,977	767,668	823,620	919,723
\$10,000 to \$15,000	2,735,469	2,402,676	3,033,935	3,194,978	3,753,354
\$15,000 to \$20,000	2,032,264	1,982,488	2,357,644	2,674,299	2,919,947
\$20,000 to \$25,000	1,881,997	1,645,480	2,029,986	2,271,437	2,351,043
\$25,000 to \$30,000	1,439,868	1,263,474	1,548,875	1,753,135	2,087,838
\$30,000 to \$35,000	1,289,887	1,124,562	1,485,413	1,701,135	1,923,770
\$35,000 to \$40,000	1,114,983	911,269	1,071,460	1,061,177	1,622,398
\$40,000 to \$45,000	947,111	651,415	996,645	1,085,591	1,245,898
\$45,000 to \$50,000	757,856	837,922	866,677	902,373	1,095,111
\$50,000 and over	8,785,854	6,458,127	11,055,666	11,636,031	14,027,159
Totals	29,000,900	25,073,614	33,057,550	35,500,961	41,249,636
Unclassified amounts	501,980	450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1934-38-conc.

2. CORPORATIONS

(a) Number of Tax Payers

Income Class	1934	1935	1936	1937	1938
Under \$2,000	4,575	6,167	6,306	6,671	7,669
\$2,000 to \$3,000	1,040	885	776	950	960
\$3,000 to \$4,000	542	482	479	558	579
\$4,000 to \$5,000	337	314	384	403	439
\$5,000 to \$6,000	252	251	289	298	325
\$6,000 to \$7,000	188	177	193	244	270
\$7,000 to \$8,000	142	169	179	191	252
\$8,000 to \$9,000	131	129	155	155	163
\$9,000 to \$10,000	105	113	114	155	195
\$10,000 to \$15,000	342	366	407	522	552
\$15,000 to \$20,000	204	247	252	354	410
\$20,000 to \$25,000	156	155	188	199	279
\$25,000 to \$30,000	97	118	151	169	215
\$30,000 to \$35,000	91	98	105	126	169
\$35,000 to \$40,000	61	58	79	105	129
\$40,000 to \$45,000	50	63	69	64	124
\$45,000 to \$50,000	54	43	67	90	101
\$50,000 and over	540	617	773	892	1,113
Totals	8,913 1/	10,458 2/	10,970 3/	12,146	13,949 5/

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	331,105	479,820	547,271	659,781	735,456
\$2,000 to \$3,000	209,587	280,660	309,947	381,317	400,804
\$3,000 to \$4,000	199,204	249,672	259,761	328,084	347,869
\$4,000 to \$5,000	185,218	226,180	271,588	303,870	345,894
\$5,000 to \$6,000	176,256	201,651	238,891	284,199	305,709
\$6,000 to \$7,000	166,846	175,257	199,553	258,323	317,401
\$7,000 to \$8,000	119,848	170,205	196,966	237,978	317,100
\$8,000 to \$9,000	156,980	170,536	214,176	213,394	251,106
\$9,000 to \$10,000	131,742	160,873	165,293	241,772	298,756
\$10,000 to \$15,000	567,791	677,923	774,018	1,060,377	1,200,875
\$15,000 to \$20,000	493,291	575,809	651,499	986,321	1,155,034
\$20,000 to \$25,000	483,036	503,561	602,834	737,521	1,056,383
\$25,000 to \$30,000	340,525	412,059	585,823	688,609	896,692
\$30,000 to \$35,000	447,571	467,861	511,228	651,375	883,432
\$35,000 to \$40,000	326,112	322,354	387,046	605,868	827,559
\$40,000 to \$45,000	272,523	376,584	390,267	449,998	856,213
\$45,000 to \$50,000	413,218	321,751	455,800	629,706	709,111
\$50,000 and over	22,939,240	30,590,016	36,162,233	49,967,659	59,698,715
Totals	27,969,757/1	36,363,794/2	42,933,281/3	58,690,403/4	70,607,523 5/
Unclassified amounts	18,869	30,219	28,874	2,627	3,080
Totals	27,988,626	36,394,013	42,962,155	58,693,030	70,610,603
Refunds	602,804	603,774	443,184	680,187	841,998
Net Totals	27,385,822	35,790,239	42,518,971	58,012,843	69,768,605

1/ Totals include 6 corporations paying \$6,664 in taxation. 2/ Totals include 6 corporations paying \$1,022 in taxation. 3/ Totals include 4 corporations paying \$2,088 in taxation. 4/ Totals include corporations paying \$4,251 in taxation. 5/ Totals include 5 corporations paying \$3,414 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31,
1934 - 1938.

1. INDIVIDUALS

(a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	262	416	694	921	1,000
Professionals	5,941	5,800	6,579	6,992	7,708
Employees	167,737	149,418	159,972	174,349	189,731
Merchants, retail	4,960	5,104	6,417	7,400	8,782
Merchants, wholesale	575	620	832	878	1,024
Manufacturers	467	442	547	596	677
Natural resources	77	99	155	161	202
Financial	11,753	11,673	12,995	13,871	14,957
Personal Corporations	618	584	538	541	570
Family Corporations	1,576	116	14	Nil	Nil
All others	9,991	9,923	10,359	11,340	12,413
Totals	203,957	184,195	199,102	217,049	237,064

(b) Amount of Taxes Paid

Classes	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
Agrarians	22,334	24,083	46,609	76,395	78,081
Professionals	2,008,471	1,609,621	1,967,035	1,903,221	2,270,077
Employees	11,340,010	10,930,997	12,474,844	13,506,473	15,053,910
Merchants, retail	527,693	552,256	748,782	867,710	1,100,905
Merchants, wholesale	217,233	201,435	318,988	317,214	384,168
Manufacturers	129,978	112,466	164,014	170,196	176,508
Natural resources	11,514	39,819	41,559	32,561	48,908
Financial	7,512,473	6,379,505	8,931,621	9,980,752	12,654,511
Personal Corporations	2,768,992	2,351,883	4,433,134	4,502,616	4,661,792
Family Corporations	1,354,613	154,329	31,247	-	-
All others	3,107,589	2,717,220	3,899,717	4,143,823	4,820,776
Unclassified	501,980	450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31,
1934-1938 - Concl'd.

1. CORPORATIONS

(a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	71	92	114	132	121
Merchants, retail	1,427	1,645	1,854	2,238	2,577
Merchants, wholesale	874	1,086	1,150	1,308	1,455
Manufacturers	1,897	2,250	2,727	3,060	3,500
Natural resources	198	186	214	258	260
Financial	2,853	3,544	2,806	2,862	3,468
Transportation and Public Utilities	434	463	555	586	646
All others	1,159	1,192	1,550	1,702	1,922
Totals	8,913	10,458	10,970	12,146	13,949

(b) Amount of Taxes Paid

Classes	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
Agrarians	19,146	32,344	56,859	67,697	71,490
Merchants, retail	1,332,731	1,542,673	2,103,684	2,632,761	3,434,094
Merchants, wholesale	1,491,913	2,057,735	2,418,014	3,029,043	3,872,960
Manufacturers	11,849,040	15,079,937	21,264,276	26,618,505	32,279,596
Natural resources	3,017,750	7,848,415	4,317,700	10,543,396	12,289,490
Financial	4,688,265	4,339,441	5,748,756	7,217,403	8,680,772
Transportation and Public Utilities	3,607,251	3,695,881	5,114,318	6,071,188	6,945,216
All others	1,963,661	1,767,368	1,909,674	2,510,410	3,033,905
Unclassified	18,869	30,219	28,874	2,627	3,080
Totals	27,988,626	36,394,013	42,962,155	58,693,030	70,610,603
Refunds	602,804	603,774	443,184	680,187	841,998
Net totals	27,385,822	35,790,239	42,518,971	58,012,843	69,768,605
Grand Totals, Individuals and Corporations	56,569,537	60,991,631	75,502,202	93,455,228	110,213,444

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38.

1. INDIVIDUALS

(a) Number of Tax Payers

Province	1935			1936			1937			1938		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P. E. Island	586	.52		573	.29		567	.26		589	.25	
Nova Scotia	5,736	3.12		6,272	3.15		6,391	2.94		7,302	3.08	
New Brunswick	4,537	2.46		4,015	2.02		4,641	2.14		4,970	2.10	
Quebec	40,769	22.13		46,043	23.12		49,373	22.75		55,083	23.23	
Ontario	85,005	46.15		91,932	46.18		101,506	46.77		108,025	45.57	
Manitoba	11,728	6.37		12,742	6.40		13,355	6.15		14,007	5.91	
Saskatchewan	6,339	3.44		6,058	3.04		6,427	2.96		7,225	3.04	
Alberta	10,264	5.57		10,018	5.03		11,180	5.15		11,583	4.89	
British Columbia	18,784	10.20		21,033	10.56		23,170	10.68		27,739	11.70	
Yukon	447	.24		416	.21		439	.20		541	.23	
Head Office	-	-		-	-		-	-		-	-	
Totals	184,195	100.00		199,102	100.00		217,049	100.00		237,064	100.00	

(b) Amount of Taxes Collected

	1935			1936			1937			1938		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 34,268	.14		\$ 31,350	.095		\$ 37,487	.11		\$ 44,445	.11	
Nova Scotia	510,531	2.03		637,618	1.933		642,122	1.81		779,121	1.93	
New Brunswick	363,470	1.44		517,635	1.569		450,948	1.27		515,899	1.27	
Quebec	8,309,391	32.97		10,878,483	32.982		11,519,245	32.50		13,174,726	32.57	
Ontario	12,007,946	47.65		16,708,017	50.657		18,427,058	51.99		20,925,347	51.73	
Manitoba	884,297	3.51		1,036,565	3.143		1,105,573	3.12		1,283,411	3.17	
Saskatchewan	203,494	.80		213,546	.647		227,615	.65		289,678	.72	
Alberta	557,357	2.21		601,640	1.824		635,016	1.79		709,160	1.76	
British Columbia	1,874,414	7.44		2,033,279	6.164		2,145,384	6.05		2,619,357	6.48	
Yukon	15,651	.06		15,762	.048		19,268	.05		23,260	.06	
Head Office	440,573	1.75		309,337	.933		232,669	.66		80,435	.20	
Totals	25,201,392	100.00		32,983,932	100.000		35,419,395	100.00		40,444,820	100.00	

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-
CENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38 - Cont'd.

2. CORPORATIONS

(a) Number of Tax Payers

Province	1935			1936			1937			1938		
	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	Per cent
P. E. Island	136	1.20	176	176	1.61	229	229	1.88	180	180	1.29	1.29
Nova Scotia	349	3.34	407	407	3.71	499	499	3.34	499	499	3.58	3.58
New Brunswick	270	2.58	298	298	2.72	368	368	3.03	409	409	2.93	2.93
Quebec	2,091	19.99	2,247	2,247	20.48	2,740	2,740	22.56	2,954	2,954	21.18	21.18
Ontario	5,099	48.76	4,857	4,857	44.28	5,110	5,110	42.06	6,282	6,282	45.03	45.03
Manitoba	564	5.39	607	607	5.53	705	705	5.83	758	758	5.43	5.43
Saskatchewan	273	2.61	328	328	2.99	373	373	3.07	383	383	2.75	2.75
Alberta	483	4.62	514	514	4.68	552	552	4.54	618	618	4.43	4.43
British Columbia	1,187	11.35	1,532	1,532	13.96	1,662	1,662	13.69	1,861	1,861	13.34	13.34
Yukon	6	.06	4	4	.04	-	-	-	5	5	.04	.04
Head Office	-	-	-	-	-	-	-	-	-	-	-	-
Totals	10,458	100.00	10,970	10,970	100.00	12,146	12,146	100.00	13,949	13,949	100.00	100.00

(b) Amount of Taxes Collected

Province	1935			1936			1937			1938		
	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Per cent
P. E. Island	\$ 108,542	.303	260,817	\$ 333,182	.613	333,182	538,102	.574	538,102	538,102	.771	.771
Nova Scotia	405,315	1.132	496,131	683,068	1.167	683,068	785,366	1.177	785,366	785,366	1.126	1.126
New Brunswick	200,738	.561	284,715	447,987	.670	447,987	570,177	.772	570,177	570,177	.817	.817
Quebec	10,759,944	30.064	12,794,120	15,815,136	30.091	15,815,136	18,411,819	27.261	18,411,819	18,411,819	26.390	26.390
Ontario	20,096,336	56.150	23,448,239	33,794,708	55.146	33,794,708	40,547,843	58.254	40,547,843	40,547,843	58.118	58.118
Manitoba	985,321	2.753	1,102,827	1,322,071	2.594	1,322,071	1,661,615	2.280	1,661,615	1,661,615	2.382	2.382
Saskatchewan	86,811	.243	106,201	169,687	.250	169,687	240,382	.293	240,382	240,382	.344	.344
Alberta	702,837	1.965	945,249	1,165,482	2.224	1,165,482	1,164,500	2.009	1,164,500	1,164,500	1.669	1.669
British Columbia	2,413,154	6.742	3,049,710	4,274,644	7.172	4,274,644	5,842,507	7.368	5,842,507	5,842,507	8.374	8.374
Yukon	1,022	.003	2,088	4,251	.005	4,251	3,414	.007	3,414	3,414	.005	.005
Head Office	30,219	.084	28,874	2,627	.068	2,627	3,080	.005	3,080	3,080	.004	.004
Totals	35,790,239	100.000	42,518,971	58,012,843	100.000	58,012,843	69,768,605	100.000	69,768,605	69,768,605	100.000	100.000

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-36.-Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Tax Payers

Province	1935			1936			1937			1938		
	No.	Per cent	No.	No.	Per cent	No.	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	722	.37	749		.36	796		.35	769			.31
Nova Scotia	6,085	3.13	6,679		3.18	6,798		2.97	7,801			3.11
New Brunswick	4,807	2.47	4,313		2.05	5,009		2.19	5,379			2.14
Quebec	42,860	22.02	48,290		22.99	52,113		22.74	58,037			23.12
Ontario	90,104	46.29	96,789		46.07	106,616		46.52	114,307			45.54
Manitoba	12,292	6.31	13,349		6.35	14,060		6.13	14,765			5.88
Saskatchewan	6,612	3.40	6,386		3.04	6,800		2.96	7,608			3.03
Alberta	10,747	5.52	10,532		5.02	11,732		5.12	12,201			4.86
British Columbia	19,971	10.26	22,565		10.74	24,832		10.83	29,600			11.79
Yukon	453	.23	420		.20	439		.19	546			.22
Head Office	-	-	-		-	-		-	-			-
Totals	194,653	100.00	210,072		100.00	229,195		100.00	251,013			100.00

(b) Amount of Taxes Collected

Province	1935			1936			1937			1938		
	Amount	Per cent	Amount	Amount	Per cent	Amount	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	\$ 142,310	.23	292,167		.39	\$ 370,669		.40	582,547			.53
Nova Scotia	915,846	1.50	1,133,748		1.50	1,325,190		1.42	1,564,497			1.42
New Brunswick	564,208	.93	802,350		1.06	898,934		.96	1,086,076			.99
Quebec	19,069,335	31.26	23,672,603		31.36	27,334,382		29.25	31,586,545			28.65
Ontario	32,104,282	52.64	40,156,256		53.19	52,221,766		55.88	61,472,990			55.78
Manitoba	1,869,618	3.07	2,139,392		2.83	2,427,943		2.60	2,945,026			2.67
Saskatchewan	290,305	.47	319,747		.42	397,302		.42	530,060			.48
Alberta	1,260,194	2.07	1,546,889		2.05	1,800,499		1.93	1,873,660			1.70
British Columbia	4,287,568	7.03	5,082,999		6.73	6,420,028		6.87	8,461,864			7.68
Yukon	16,673	.03	17,850		.02	23,519		.02	26,674			.02
Head Office	470,792	.77	338,211		.45	235,296		.25	83,515			.08
Totals	60,991,631	100.00	75,502,202		100.00	93,455,228		100.00	110,213,444			100.00

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	239	2,756	133	2,743	90	3,916	47	4,324	22	3,577	17	2,904
Nova Scotia	3,358	33,952	1,729	35,948	940	40,987	470	41,149	230	34,787	154	34,294
New Brunswick	2,152	21,793	1,275	25,088	668	26,460	337	25,974	163	23,152	100	20,881
Quebec	22,666	253,453	13,078	314,507	7,668	365,036	3,643	313,494	2,117	307,774	1,349	328,680
Ontario	47,646	520,872	25,723	547,184	14,232	613,215	6,918	574,746	3,787	556,022	2,421	550,745
Manitoba	6,891	70,547	3,123	58,237	1,683	67,575	808	64,006	406	61,220	288	62,212
Saskatchewan	3,452	34,131	1,906	31,543	992	34,501	380	26,638	197	26,942	100	20,011
Alberta	5,606	57,876	2,757	52,015	1,476	57,839	696	50,898	341	48,785	218	50,810
British Columbia	14,466	152,787	6,151	124,067	3,160	135,899	1,415	114,338	746	110,937	495	108,691
Yukon	288	4,304	151	5,350	64	3,129	13	1,271	7	1,421	6	1,384
Totals	106,764	1,152,471	56,026	1,196,682	30,973	1,348,557	14,727	1,216,838	8,016	1,174,617	5,148	1,180,612
	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	15	4,599	8	2,980	6	2,659	8	8,056	4	6,059	-	+
Nova Scotia	85	25,990	57	25,797	63	36,180	123	104,202	47	89,368	22	68,131
New Brunswick	65	19,906	37	15,975	34	17,832	80	70,352	29	43,997	9	30,180
Quebec	895	292,918	642	301,377	449	259,208	1,198	1,160,808	490	907,278	274	858,917
Ontario	1,563	485,131	1,038	440,758	800	436,845	1,963	1,770,870	776	1,412,217	362	1,119,885
Manitoba	161	47,676	149	56,715	96	45,864	224	198,538	112	189,484	30	91,122
Saskatchewan	67	18,283	40	14,497	25	11,892	47	33,748	12	17,360	7	22,044
Alberta	146	42,945	98	38,944	62	31,612	134	119,452	28	47,567	10	24,685
British Columbia	343	109,246	216	86,581	156	77,631	341	284,121	115	206,617	49	136,079
Yukon	4	1,506	5	1,744	-	-	3	3,407	-	+	-	-
Totals	3,344	1,048,250	2,290	985,368	1,691	919,723	4,121	3,753,354	1,613	2,919,947	763	2,351,043

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	Under \$2,000			\$2,000 to \$3,000			\$3,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000			\$6,000 to \$7,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	69	7,379	9	3,098	10	5,956	7	6,260	6	5,579	11	9,881						
Nova Scotia	303	30,170	31	13,102	21	11,103	26	19,395	9	7,983	13	14,359						
New Brunswick	256	21,250	32	13,108	17	11,131	4	2,923	16	13,992	8	8,235						
Quebec	1,420	136,276	220	82,308	105	66,184	87	72,880	59	62,874	40	57,840						
Ontario	3,297	335,840	407	175,212	284	153,230	294	156,167	154	143,172	130	151,276						
Manitoba	476	39,696	53	21,685	31	17,976	22	16,073	18	15,999	18	17,838						
Saskatchewan	292	21,668	16	6,337	16	8,615	10	7,609	6	5,059	7	6,806						
Alberta	400	35,333	56	24,477	21	12,778	18	13,911	11	9,703	8	9,276						
British Columbia	1,156	107,844	136	61,477	94	57,896	61	49,676	46	41,348	35	41,890						
Yukon	-	+	-	+	-	-	-	-	-	-	-	-						
Gross Total	7,669	735,456	960	400,804	579	347,869	439	345,894	325	305,709	270	317,401						
Province	\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000			\$15,000 to \$20,000			\$20,000 to \$25,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	7	8,526	4	9,008	-	-	5	11,134	9	25,172	8	24,471						
Nova Scotia	13	14,766	4	5,183	6	9,583	16	33,701	12	32,019	4	23,509						
New Brunswick	4	4,866	-	+	6	8,340	15	30,096	13	31,470	-	+						
Quebec	49	70,314	37	52,416	44	66,556	107	259,679	130	345,273	66	273,782						
Ontario	130	153,514	83	135,205	98	154,467	301	626,938	172	508,939	155	579,872						
Manitoba	7	9,903	5	6,500	6	9,821	26	62,581	18	54,229	13	41,853						
Saskatchewan	5	5,692	5	6,691	-	+	4	11,118	10	34,302	3	12,752						
Alberta	10	13,845	6	8,671	5	7,786	19	35,296	10	26,917	6	22,858						
British Columbia	27	35,674	19	27,432	30	42,203	59	130,332	36	96,713	24	77,286						
Yukon	-	-	-	-	-	-	-	-	-	-	-	-						
Gross Total	252	317,100	163	251,106	195	298,756	552	1,200,875	410	1,155,034	279	1,056,383						

+ Classes grouped to conceal net income and identity of tax payers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	6	\$ 21,431	4	\$ 19,535	3	\$ 12,230	-	\$ +	-	\$ +	-	\$ +	-	\$ +	-
Nova Scotia	7	29,255	4	22,044	4	18,740	3	19,275	-	19,275	-	-	-	-	-
New Brunswick	8	32,823	5	24,513	-	+	4	21,325	-	21,325	-	-	-	-	-
Quebec	67	261,787	59	309,539	39	247,340	33	234,600	40	264,303	40	264,303	40	264,303	40
Ontario	97	412,411	75	368,887	60	404,902	59	424,993	54	394,047	54	394,047	54	394,047	54
Manitoba	4	24,071	7	40,726	7	42,458	7	36,099	-	36,099	-	+	-	+	-
Saskatchewan	-	-	-	-	-	-	-	+	-	+	-	-	-	-	-
Alberta	7	33,868	6	45,234	7	41,130	5	31,646	-	31,646	-	-	-	-	-
British Columbia	19	81,046	9	53,154	9	60,759	13	88,275	7	50,761	7	50,761	7	50,761	7
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	215	896,692	169	883,432	129	827,559	124	856,213	101	709,111	101	709,111	101	709,111	101

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	22	\$ 388,485	180	\$ 558,145	-	\$ -	-	180	\$ 558,145	-	\$ -	\$ 558,145
Nova Scotia	23	516,130	499	820,319	-	-	-	499	820,319	-	-	820,319
New Brunswick	21	352,840	409	576,912	-	-	-	409	576,912	-	-	576,912
Quebec	352	15,966,978	2,954	18,831,929	-	-	-	2,954	18,831,929	-	-	18,831,929
Ontario	542	35,580,153	6,282	40,862,024	-	-	-	6,282	40,862,024	-	-	40,862,024
Manitoba	40	1,211,699	758	1,869,206	-	-	-	758	1,869,206	-	-	1,869,206
Saskatchewan	9	114,006	383	240,656	-	-	-	383	240,656	-	-	240,656
Alberta	23	813,832	618	1,186,562	-	-	-	618	1,186,562	-	-	1,186,562
British Columbia	81	4,754,592	1,861	5,858,356	-	-	-	1,861	5,858,356	-	-	5,858,356
Yukon	-	-	5	3,414	-	-	-	5	3,414	-	-	3,414
Head Office	-	-	-	-	-	-	3,080	-	3,080	-	-	3,080
Gross Total	1,113	59,698,715	13,949	70,607,523	-	-	3,080	13,949	70,610,603	-	-	70,610,603
Deductions	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	-	-	-	-	-	-	-	-	-	-	-	-

+ Classes grouped to conceal net income and identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES.

1. INDIVIDUALS

Province	AGRICULTURISTS			PROFESSIONALS			EMPLOYEES			MERCHANTS-RETAIL			MERCHANTS-WHOLESALE		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	7	1,708	42	3,953	558	18,938	34	3,806	13	5,764					
Nova Scotia	22	1,879	311	65,719	5,514	280,317	312	40,364	45	21,625					
New Brunswick	-	+	217	26,557	3,691	264,414	275	26,972	11	1,706					
Quebec	12	7,350	1,039	548,691	45,827	5,096,174	1,280	261,808	174	147,477					
Ontario	382	25,447	3,856	1,276,639	84,671	7,083,687	4,889	614,943	461	161,277					
Manitoba	48	2,044	424	73,058	12,246	786,915	276	22,203	76	20,456					
Saskatchewan	180	12,764	402	36,742	5,830	177,666	457	27,615	12	2,384					
Alberta	285	22,237	517	72,591	9,339	381,471	592	47,715	44	7,040					
British Columbia	64	4,852	894	164,440	21,753	945,742	654	53,514	188	16,439					
Yukon	-	-	6	1,637	502	18,586	13	1,965	-	-					
Gross Total	1,000	78,081	7,708	2,270,077	189,731	15,053,910	8,782	1,100,905	1,024	384,168					

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Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	-	-	-	+	+	11	1,776	-	-	-	-	-	-	-	-
Nova Scotia	10	711	-	+	170	154,096	-	-	-	-	-	-	16	11,316	-
New Brunswick	3	844	10	2,756	57	10,285	-	-	-	-	-	-	46	73,422	-
Quebec	143	66,282	26	4,541	3,964	4,125,877	-	-	-	-	-	-	60	1,567,575	-
Ontario	378	94,401	45	26,398	8,085	7,284,954	-	-	-	-	-	-	147	2,484,908	-
Manitoba	14	1,284	-	+	131	109,614	-	-	-	-	-	-	87	179,138	-
Saskatchewan	8	1,168	-	+	184	20,155	-	-	-	-	-	-	4	996	-
Alberta	25	2,924	5	1,723	230	44,683	-	-	-	-	-	-	26	38,951	-
British Columbia	96	8,894	112	12,783	2,125	903,071	-	-	-	-	-	-	174	305,486	-
Yukon	-	-	4	707	-	+	-	-	-	-	-	-	-	-	-
Gross Total	677	176,508	202	48,908	14,957	12,654,511	-	-	-	-	-	-	570	4,661,792	-

+ Classes grouped to conceal identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	Amount	No.	Amount	
		\$	\$		\$	
P. E. Island	124	8,630	-	589	44,574	
Nova Scotia	902	218,857	-	7,302	794,684	
New Brunswick	660	110,581	-	4,970	517,547	
Quebec	2,558	1,715,733	-	55,083	13,541,496	
Ontario	5,111	2,348,932	-	108,025	21,401,618	
Manitoba	705	94,882	-	14,007	1,289,595	
Saskatchewan	148	12,099	-	7,225	291,590	
Alberta	510	93,874	-	11,583	713,200	
British Columbia	1,679	216,595	-	27,739	2,631,815	
Yukon	16	593	-	541	23,517	
Head Office	-	-	80,435	-	80,435	
Gross Total	12,413	4,820,776	80,435	237,064	41,330,071	
Deductions					885,232	
Net Total					40,444,839	

2. CORPORATIONS

Province	AGRICULTURAL		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	19	4,148	-	-	-	-	13	7,960	8	6,709
Nova Scotia	-	-	-	-	-	-	123	47,939	69	63,883
New Brunswick	11	1,898	-	-	-	-	119	45,328	55	137,931
Quebec	7	6,845	-	-	-	-	473	441,892	323	814,841
Ontario	28	33,313	-	-	-	-	816	1,916,742	536	1,887,546
Manitoba	9	1,824	-	-	-	-	192	449,628	152	407,852
Saskatchewan	9	7,768	-	-	-	-	170	60,138	24	22,821
Alberta	14	1,908	-	-	-	-	196	90,482	74	115,978
British Columbia	24	13,786	-	-	-	-	475	373,985	211	414,399
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	121	71,490	-	-	-	-	2,577	3,434,094	1,455	3,872,960

+ Classes grouped to conceal identity of tax payer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Concl.

Province	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	19	\$ 13,901	-	\$ -	106	\$ 520,520	5	\$ 3,016	-	\$ -	-	\$ -	-	\$ -	-
Nova Scotia	96	195,875	21	169,422	56	133,439	71	164,361	-	-	-	-	-	-	-
New Brunswick	86	155,815	17	26,236	51	20,425	27	121,876	-	-	-	-	-	-	-
Quebec	839	9,185,906	23	446,302	768	3,535,046	116	3,323,975	-	-	-	-	-	-	-
Ontario	1,868	20,372,212	100	9,655,970	1,980	3,991,433	170	1,641,593	-	-	-	-	-	-	-
Manitoba	125	287,515	11	61,658	127	265,568	33	70,227	-	-	-	-	-	-	-
Saskatchewan	41	94,452	4	5,817	69	20,658	16	10,920	-	-	-	-	-	-	-
Alberta	78	441,863	39	226,308	74	35,276	31	197,622	-	-	-	-	-	-	-
British Columbia	348	1,532,057	45	1,697,777	237	158,407	177	1,411,626	-	-	-	-	-	-	-
Yukon	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-
Gross Total	3,500	32,219,596	260	12,289,490	3,468	8,680,772	646	6,945,216	-	-	-	-	-	-	-

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Province	ALL OTHERS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	10	\$ 1,891	-	\$ -	180	\$ 558,145	-	\$ -	-
Nova Scotia	63	45,400	-	-	499	820,319	-	-	-
New Brunswick	43	67,403	-	-	409	576,912	-	-	-
Quebec	402	1,077,122	-	-	2,954	18,831,929	-	-	-
Ontario	784	1,363,214	-	-	6,282	40,862,024	-	-	-
Manitoba	109	124,933	-	-	758	1,669,206	-	-	-
Saskatchewan	50	18,082	-	-	383	240,656	-	-	-
Alberta	112	76,128	-	-	618	1,186,562	-	-	-
British Columbia	344	256,320	-	-	1,861	5,858,356	-	-	-
Yukon	5	3,414	-	-	5	3,414	-	-	-
Head Office	-	-	-	3,080	-	3,080	-	-	-
Gross Total	1,922	3,033,905	-	3,080	13,949	70,610,603	-	-	-
Deductions	-	-	-	-	-	841,998	-	-	-
Net Total	-	-	-	-	-	69,768,605	-	-	-

+ Classes grouped to conceal identity of tax payer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST
AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1937 TO 1938.

Province	Amount of Tax Received			Percentage of Total	
	1936	1937	1938	1937	1938
	\$	\$	\$	p.c.	p.c.
Prince Edward Island	134,726	502,316	387,732	5.64	3.82
Nova Scotia	72,733	50,084	49,845	0.56	0.48
New Brunswick	8,836	12,006	14,653	0.13	0.14
Quebec	1,532,864	1,967,221	2,525,363	22.08	24.88
Ontario	4,903,102	5,940,309	6,697,199	66.66	65.97
Manitoba	65,203	56,821	63,357	0.64	0.62
Saskatchewan	8,096	12,093	7,461	0.14	0.08
Alberta	52,622	50,206	48,968	0.57	0.49
British Columbia	429,419	318,958	357,510	3.58	3.52
Yukon	-	-	-	-	-
Totals	7,207,601	8,910,014	10,152,088	100.00	100.00

Published by Authority of the Hon. James A. MacKINNON, M.P.,
Minister of Trade and Commerce.

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1939

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes, and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.



OTTAWA
1940

DOMINION BUREAU OF STATISTICS

OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and, more particularly, to its distribution by income classes and by occupations of income tax payers. Thus most estimates of the amount and the distribution of the national income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemption was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income tax payers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 p.c. on incomes under \$5,000 and 10½ p.c. on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 p.c. on incomes of 1925, 8.1 p.c. on incomes of 1926 and 8 p.c. on incomes of 1927, 1928, and 1929. It was raised again to 10 p.c. on incomes of 1930, to 11 p.c. on incomes of 1931 of \$5,000 or less and 11.55 p.c. on incomes in excess of \$5,000, to 12½ p.c. on incomes of 1932 and 1933 with an extra 1 p.c. where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ p.c. on incomes of 1934 with an extra 1½ p.c. for consolidations, and on incomes of 1935 and later, 15 p.c. with an extra 2 p.c. for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding **calendar** year. Thus the figures of income assessed for the fiscal year ended March 31, 1939 apply in the main to the calendar year 1937, the income tax due on these incomes being collected mainly in April, May, and June 1938. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES - The figures of Table 1 state the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes, for the latest eighteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total of incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933, and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1932 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000, owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, in 1937 to \$1,080,890,070, in 1938 declined to \$1,066,034,544, but in 1939 rose to \$1,124,992,384.

Table 2 shows the amount of income assessed, by provinces, in the latest five fiscal years. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations. In Table 3 will be found the distribution of these incomes assessed in each province as between individuals and corporations.

Table 4 gives the average amount paid by individual and corporate tax payers in various occupational groups for the latest fiscal year.

Table 5 indicates, by individuals and corporations, the number of tax payers and the amount of taxes paid in the latest five fiscal years by size of income classes, while Table 6 gives the same information by occupations of the tax payers, individual or corporate, also for five years. Table 7 gives by provinces the number of individual and corporate tax payers and the amount of taxes collected in the latest four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 furnish detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations, for the latest fiscal year.

SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS - Besides the amount collected as income tax, in the fiscal year 1939 there was collected an additional \$9,903,045, this being the product of the tax imposed in 1933 and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, to \$5,816,435 in 1935, to \$7,207,601 in 1936, to \$8,910,014 in 1937, and to \$10,152,088 in 1938. Table 10 shows the proceeds of this tax for the latest three fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1922-39.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919-21 was \$9,349,720, \$20,263,740 and \$46,381,824, respectively.

Fiscal Year	Incomes Assessed					INCOME WAR TAX PAID to the Receiver- General
	Individuals		Corporations		Total Amount	
	No.	Amount	No.	Amount		
	\$	\$	\$	\$		
1922 ...	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923 ...	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924 ...	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925 ...	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926 ...	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 ...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928 ...	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929 ...	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930 ...	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931 ...	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932 ...	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x..	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x..	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935 ...	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936 ...	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937 ...	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228
1938 ...	237,064	712,183,316	13,949	353,851,228	1,066,034,544	110,213,444
1939 ...	264,804	729,639,641	13,809	397,571,539	1,127,211,180	132,123,093

✓ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1935-39.

	Amount of Income Assessed				
	1935	1936	1937	1938	1939
	\$	\$	\$	\$	\$
P.E.I.	2,256,109	4,579,652	4,446,650	10,687,177	4,327,316
N.S.	21,405,900	21,794,087	23,969,857	27,108,595	27,392,189
N.B.	14,207,882	14,389,098	16,539,884	18,348,481	21,552,752
Que.	273,987,869	357,486,710	331,710,154	282,712,958	268,927,401
Ont.	449,885,677	501,917,767	517,310,542	522,198,138	576,261,365
Man.	47,188,764	46,760,597	48,430,521	43,128,266	38,944,495
Sask.	15,226,696	15,347,973	16,918,431	20,191,316	19,908,326
Alta.	35,653,360	35,171,837	36,833,766	34,693,719	41,331,673
B.C.	67,822,116	74,959,621	83,771,834	106,123,159	127,711,133
Yukon	920,657	1,034,774	958,431	842,735	854,530
TOTALS	928,555,030	1,073,442,116	1,080,890,070	1,066,034,544	1,127,211,180

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF INCOME ASSESSED
FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS
ENDED MARCH 31, 1937-39.

1. INDIVIDUALS

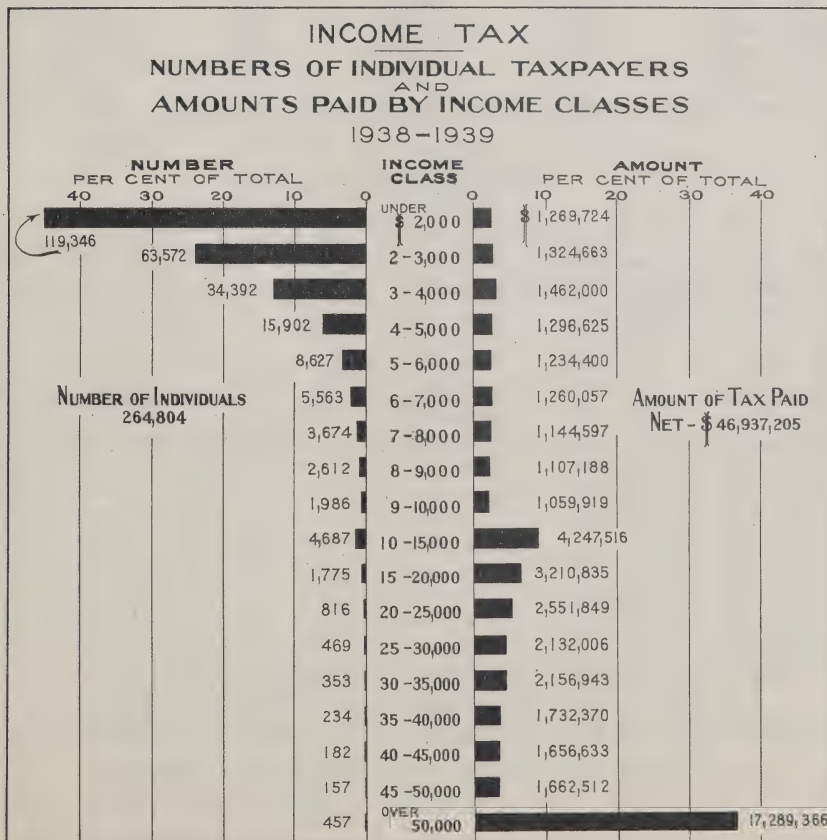
Province	1937		1938		1939	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	567	1,466,532	589	1,800,247	601	1,156,234
N. S.	6,391	19,873,944	7,302	20,900,499	8,609	22,906,697
N. B.	4,641	13,586,679	4,970	14,950,910	5,588	17,114,818
Que.	49,373	226,402,761	55,083	187,246,947	61,856	157,373,627
Ont.	101,506	319,883,675	108,025	335,973,949	122,034	363,417,623
Man.	13,355	39,347,682	14,007	36,611,176	13,595	30,615,489
Sask.	6,427	15,860,518	7,225	18,561,505	7,486	18,453,391
Alta.	11,180	29,560,767	11,583	27,737,897	12,807	33,856,771
B. C.	23,170	61,102,765	27,739	67,588,940	31,612	84,199,019
Yukon	439	958,431	541	811,246	616	545,972
TOTALS	217,049	728,043,754	237,064	712,183,316	264,804	729,639,641

2. CORPORATIONS

Province	1937		1938		1939	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	229	2,980,118	180	8,886,930	135	3,171,082
N.S.	407	4,095,914	499	6,208,096	456	4,485,492
N.B.	368	2,953,205	409	3,397,571	383	4,437,934
Que.	2,740	105,307,393	2,954	95,466,011	3,219	111,553,774
Ont.	5,110	197,426,867	6,282	186,224,189	5,918	212,843,742
Man.	705	9,082,840	758	6,517,090	716	8,329,006
Sask.	373	1,057,912	383	1,629,811	361	1,454,935
Alta.	552	7,272,998	618	6,955,822	619	7,474,902
B.C.	1,662	22,669,069	1,861	38,534,219	1,995	43,512,114
Yukon	-	-	5	31,489	7	308,558
TOTALS	12,146	352,846,316	13,949	353,851,228	13,809	397,571,539

4. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,
FISCAL YEAR 1938-1939.

Occupation	Average Income Tax Paid	
	Individuals	Corporations
	\$	\$
Agrarians	95.36	1,267.80
Professional	335.29	-
Employees	76.16	-
Merchants, retail	137.57	1,484.47
Merchants, wholesale	455.27	3,632.19
Manufacturers	405.65	10,805.54
Natural Resources	321.36	69,921.12
Financial	1,006.80	2,713.89
Transportation and Public Utilities	-	12,634.58
Personal Corporations	7,351.36	-
All Others	459.47	1,916.56
GRAND AVERAGE	177.25	6,168.86



5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1935-39.

1. INDIVIDUALS

(a) Number of Tax Payers

Income Class	1935	1936	1937	1938	1939
Under \$2,000	85,385	89,724	98,423	106,764	119,346
\$2,000 to \$3,000	41,918	46,198	50,618	56,026	63,572
\$3,000 to \$4,000	24,127	26,804	28,690	30,973	34,392
\$4,000 to \$5,000	11,672	12,766	13,852	14,727	15,902
\$5,000 to \$6,000	6,238	6,759	7,448	8,016	8,627
\$6,000 to \$7,000	3,729	4,267	4,480	5,148	5,563
\$7,000 to \$8,000	2,464	2,816	2,993	3,344	3,674
\$8,000 to \$9,000	1,777	1,898	2,078	2,290	2,612
\$9,000 to \$10,000	1,229	1,422	1,533	1,691	1,986
\$10,000 to \$15,000	2,815	3,303	3,520	4,121	4,687
\$15,000 to \$20,000	1,198	1,290	1,431	1,613	1,775
\$20,000 to \$25,000	558	654	724	763	816
\$25,000 to \$30,000	329	345	380	452	469
\$30,000 to \$35,000	211	236	261	314	353
\$35,000 to \$40,000	132	137	133	215	234
\$40,000 to \$45,000	70	101	108	134	182
\$45,000 to \$50,000	84	78	77	91	157
\$50,000 and over	259	304	300	382	457
TOTALS	184,195	199,102	217,049	237,064	264,804

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	950,120	987,387	1,053,965	1,152,471	1,269,724
\$2,000 to \$3,000	938,923	1,042,133	1,092,977	1,196,682	1,324,663
\$3,000 to \$4,000	1,023,176	1,125,428	1,194,403	1,348,557	1,462,000
\$4,000 to \$5,000	987,367	1,049,783	1,118,943	1,216,838	1,296,625
\$5,000 to \$6,000	900,743	976,905	1,073,633	1,174,617	1,234,400
\$6,000 to \$7,000	808,817	946,545	1,026,244	1,180,612	1,260,057
\$7,000 to \$8,000	761,327	878,603	944,173	1,048,250	1,144,597
\$8,000 to \$9,000	757,751	834,797	892,847	985,368	1,107,188
\$9,000 to \$10,000	667,977	767,668	823,620	919,723	1,059,920
\$10,000 to \$15,000	2,402,676	3,033,935	3,194,978	3,753,354	4,247,515
\$15,000 to \$20,000	1,982,488	2,357,644	2,674,299	2,919,947	3,210,835
\$20,000 to \$25,000	1,645,480	2,029,986	2,271,437	2,351,043	2,551,849
\$25,000 to \$30,000	1,263,474	1,548,875	1,753,135	2,087,838	2,132,006
\$30,000 to \$35,000	1,124,562	1,485,413	1,701,135	1,923,770	2,156,943
\$35,000 to \$40,000	911,269	1,071,460	1,061,177	1,622,398	1,732,370
\$40,000 to \$45,000	651,415	996,645	1,085,591	1,245,898	1,656,633
\$45,000 to \$50,000	837,922	866,677	902,373	1,095,111	1,662,512
\$50,000 and over	6,458,127	11,055,666	11,636,031	14,027,159	17,289,366
Totals	25,073,614	33,057,550	35,500,961	41,249,636	47,799,203
Unclassified amounts	450,950	309,337	232,669	80,435	4,416
Totals	25,524,564	33,366,887	35,733,630	41,330,071	47,803,619
Refunds	323,172	383,655	291,245	885,232	866,414
Net Totals	25,201,392	32,983,232	35,442,385	40,444,839	46,937,205

5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1935-39-conc.

2. CORPORATIONS

(a) Number of Tax Payers

Income Class	1935	1936	1937	1938	1939
Under \$2,000	6,167	6,306	6,671	7,669	7,120
\$2,000 to \$3,000	885	776	950	960	963
\$3,000 to \$4,000	482	479	558	579	670
\$4,000 to \$5,000	314	384	403	439	512
\$5,000 to \$6,000	251	289	298	325	367
\$6,000 to \$7,000	177	193	244	270	306
\$7,000 to \$8,000	169	179	191	252	233
\$8,000 to \$9,000	129	155	155	163	202
\$9,000 to \$10,000	113	114	155	195	168
\$10,000 to \$15,000	366	407	522	552	679
\$15,000 to \$20,000	247	252	354	410	411
\$20,000 to \$25,000	155	188	199	279	292
\$25,000 to \$30,000	118	151	169	215	200
\$30,000 to \$35,000	98	105	126	169	185
\$35,000 to \$40,000	58	79	105	129	131
\$40,000 to \$45,000	63	69	64	124	104
\$45,000 to \$50,000	43	67	90	101	79
\$50,000 and over	617	773	892	1,113	1,180
Totals	10,458 /1	10,970 /2	12,146	13,949 /4	13,809 /5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	479,820	547,271	659,781	735,456	722,021
\$2,000 to \$3,000	280,660	309,947	381,317	400,804	440,094
\$3,000 to \$4,000	249,672	259,761	328,084	347,869	410,879
\$4,000 to \$5,000	226,180	271,588	303,870	345,894	399,179
\$5,000 to \$6,000	201,651	238,891	284,199	305,709	351,785
\$6,000 to \$7,000	175,257	199,553	258,323	317,401	350,731
\$7,000 to \$8,000	170,205	196,966	237,978	317,100	306,246
\$8,000 to \$9,000	170,536	214,176	213,394	251,106	325,820
\$9,000 to \$10,000	160,873	165,293	241,772	298,756	279,560
\$10,000 to \$15,000	677,923	774,018	1,060,377	1,200,875	1,462,173
\$15,000 to \$20,000	575,809	651,499	986,321	1,155,034	1,142,083
\$20,000 to \$25,000	503,561	602,834	737,521	1,056,583	1,033,439
\$25,000 to \$30,000	412,059	585,823	688,609	896,692	842,374
\$30,000 to \$35,000	467,861	511,228	651,375	883,432	981,286
\$35,000 to \$40,000	322,354	387,046	605,868	827,559	813,377
\$40,000 to \$45,000	376,584	390,267	449,998	856,213	695,527
\$45,000 to \$50,000	321,751	455,800	629,706	709,111	687,262
\$50,000 and over	30,590,016	36,169,233	49,967,659	59,698,715	74,433,855
Totals	36,363,794 /1	42,933,281 /2	58,690,403 /3	70,607,523 /4	85,696,555 /5
Unclassified amounts	30,219	28,874	2,627	3,080	3,620
Totals	36,394,013	42,962,155	58,693,030	70,610,603	85,700,175
Refunds	603,774	443,184	680,187	841,998	514,287
Net Totals	35,790,239	42,518,971	58,012,843	69,768,605	85,185,888

/1 Totals include 6 corporations paying \$1,022 in taxation. /2 Totals include 4 corporations paying \$2,088 in taxation. /3 Totals include corporations paying \$4,251 in taxation. /4 Totals include 5 corporations paying \$3,414 in taxation. /5 Totals include 7 corporations paying \$18,864 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH
31, 1935 - 1939.

1. INDIVIDUALS

(a) Number of Tax Payers

Classes	1935	1936	1937	1938	1939
Agrarians	416	694	921	1,000	1,309
Professionals	5,800	6,579	6,992	7,708	7,818
Employees	149,418	159,972	174,349	189,731	215,357
Merchants, retail	5,104	6,417	7,400	8,782	9,054
Merchants, wholesale	620	832	878	1,024	1,041
Manufacturers	442	547	596	677	787
Natural resources	99	155	161	202	236
Financial	11,673	12,995	13,871	14,957	15,796
Personal Corporations	584	538	541	570	649
Family Corporations	116	14	Nil	Nil	Nil
All others	9,923	10,359	11,340	12,413	12,757
Totals	184,195	199,102	217,049	237,064	264,804

(b) Amount of Taxes Paid

Classes	1935	1936	1937	1938	1939
	\$	\$	\$	\$	\$
Agrarians	24,033	46,609	76,395	78,031	124,836
Professionals	1,609,621	1,967,035	1,903,221	2,270,077	2,621,362
Employees	10,930,997	12,474,844	13,506,473	15,053,910	16,402,376
Merchants, retail	552,256	748,782	867,710	1,100,905	1,245,580
Merchants, wholesale	201,435	318,988	317,214	384,168	473,939
Manufacturers	112,466	164,014	170,196	176,508	319,251
Natural resources	39,819	41,559	32,561	48,908	75,843
Financial	6,379,505	8,931,621	9,980,752	12,654,511	15,903,455
Personal Corporations	2,351,883	4,433,134	4,502,616	4,661,792	4,771,037
Family Corporations	154,329	31,247	-	-	-
All others	2,717,220	3,899,717	4,143,823	4,820,776	5,861,524
Unclassified	450,950	309,337	232,669	80,435	4,416
Totals	25,524,564	33,366,887	35,733,630	41,330,071	47,803,619
Refunds	323,172	383,655	291,245	885,232	866,414
Net Totals	25,201,392	32,983,232	35,442,385	40,444,839	46,937,205

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31,
1935-1939 - Concl'd.

1. CORPORATIONS

(a) Number of Tax Payers

Classes	1935	1936	1937	1938	1939
Agrarians	92	114	132	121	83
Merchants, retail	1,645	1,854	2,238	2,577	2,719
Merchants, wholesale	1,086	1,150	1,308	1,455	1,421
Manufacturers	2,250	2,727	3,060	3,500	3,721
Natural resources	186	214	258	260	228
Financial	3,544	2,806	2,862	3,468	2,928
Transportation and Public Utilities	463	555	586	646	663
All others	1,192	1,550	1,702	1,922	2,046
Totals	10,458	10,970	12,146	13,949	13,809

(b) Amount of Taxes Paid

Classes	1935	1936	1937	1938	1939
	\$	\$	\$	\$	\$
Agrarians	32,344	56,859	67,697	71,490	104,228
Merchants, retail	1,542,673	2,103,684	2,632,761	3,434,094	4,036,279
Merchants, wholesale	2,057,735	2,418,014	3,029,043	3,872,960	5,161,351
Manufacturers	15,079,937	21,264,276	26,618,505	32,279,596	40,207,436
Natural resources	7,848,415	4,317,700	10,543,396	12,289,490	15,942,079
Financial	4,339,441	5,748,756	7,217,403	8,680,772	7,946,274
Transportation and Public Utilities	3,695,881	5,114,318	6,071,188	6,945,216	8,376,726
All others	1,767,368	1,909,674	2,510,410	3,033,905	1,922,182
Unclassified	30,219	28,874	2,627	3,080	3,620
Totals	36,394,013	42,962,155	58,693,030	70,610,603	85,700,175
Refunds	603,774	443,184	680,187	841,998	514,287
Net totals	35,790,239	42,518,971	58,012,843	69,768,605	85,185,888

Grand Totals, Individuals
and Corporations 60,991,631 75,502,202 93,455,228 110,213,444 132,123,093

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1936-39.

1. INDIVIDUALS

(a) Number of Tax Payers

Province	1936			1937			1938			1939		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P.E. Island	573	.29		567	.26		589	.25		601	.23	
Nova Scotia	6,272	3.15		6,391	2.94		7,302	3.08		8,609	3.25	
New Brunswick	4,015	2.02		4,641	2.14		4,970	2.10		5,588	2.11	
Quebec	46,043	23.12		49,373	22.75		55,083	23.23		61,856	23.36	
Ontario	91,332	46.13		101,306	46.77		108,025	45.57		122,034	46.08	
Manitoba	12,742	6.40		13,355	6.15		14,007	5.91		13,595	5.13	
Saskatchewan	6,058	3.04		6,427	2.96		7,225	3.04		7,486	2.83	
Alberta	10,018	5.03		11,180	5.15		11,583	4.89		12,807	4.84	
British Columbia	21,033	10.56		23,170	10.68		27,739	11.70		31,612	11.94	
Yukon	416	.21		439	.20		541	.23		616	.23	
Head Office												
Totals	199,102	100.00		217,049	100.00		237,064	100.00		264,804	100.00	

(b) Amount of Taxes Collected

Province	1936			1937			1938			1939		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 31,350	.095		\$ 37,487	.11		\$ 44,445	.11		\$ 42,267	.09	
Nova Scotia	637,618	1.933		642,122	1.81		799,121	1.93		941,856	2.01	
New Brunswick	517,635	1.569		450,948	1.27		515,899	1.27		639,464	1.36	
Quebec	10,878,483	32.982		11,519,245	32.50		13,174,726	32.57		15,131,907	32.24	
Ontario	16,708,017	50.657		18,427,058	51.99		20,925,347	51.73		24,632,234	52.48	
Manitoba	1,036,565	3.143		1,105,573	3.12		1,283,411	3.17		1,436,799	3.06	
Saskatchewan	213,546	.647		227,615	.65		289,678	.72		291,020	.62	
Alberta	601,640	1.824		635,016	1.79		709,160	1.76		869,386	1.85	
British Columbia	2,033,279	6.164		2,145,384	6.05		2,619,357	6.48		2,920,238	6.22	
Yukon	15,762	.048		19,268	.05		23,260	.06		27,618	.06	
Head Office	309,337	.938		232,669	.66		80,435	.20		4,416	.01	
Totals	32,983,232	100.000		35,442,385	100.00		40,444,839	100.00		46,937,205	100.00	

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1936-39 - Cont'd.

2. CORPORATIONS

(a) Number of Tax Payers

Province	1936			1937			1938			1939		
	No.	Per cent		No.	Per cent		No.	Per cent		No.	Per cent	
P. E. Island	176	1.61		229	1.88		180	1.29		135	.98	
Nova Scotia	407	3.71		407	3.34		499	3.58		456	3.30	
New Brunswick	298	2.72		368	3.03		409	2.93		383	2.77	
Quebec	2,247	20.48		2,740	22.56		2,954	21.18		3,219	23.31	
Ontario	4,857	44.28		5,110	42.06		6,282	45.03		5,918	42.85	
Manitoba	607	5.53		705	5.83		758	5.43		716	5.19	
Saskatchewan	328	2.99		373	3.07		393	2.75		361	2.62	
Alberta	514	4.68		552	4.54		618	4.43		619	4.48	
British Columbia	1,532	13.96		1,662	13.69		1,861	13.34		1,995	14.45	
Yukon	4	.04		-	-		5	.04		7	.05	
Head Office	-	-		-	-		-	-		-	-	
Totals	10,970	100.00		12,146	100.00		13,949	100.00		13,809	100.00	

(b) Amount of Taxes Collected

Province	1936			1937			1938			1939		
	Amount	Per cent		Amount	Per cent		Amount	Per cent		Amount	Per cent	
P. E. Island	\$ 260,817	.613		\$ 333,182	.574		\$ 538,102	.771		\$ 290,481	.341	
Nova Scotia	496,131	1.167		683,068	1.177		785,366	1.126		1,352,311	1.587	
New Brunswick	284,715	.670		447,987	.772		570,177	.817		928,365	1.091	
Quebec	12,794,120	30.091		15,815,136	27.261		18,411,819	26.390		21,559,118	25.308	
Ontario	23,448,239	55.146		33,794,708	58.254		40,547,643	58.118		49,400,775	57.992	
Manitoba	1,102,827	2.594		1,322,071	2.280		1,661,615	2.382		2,479,429	2.911	
Saskatchewan	106,201	.250		169,687	.293		240,382	.344		206,609	.242	
Alberta	945,249	2.224		1,165,482	2.009		1,164,500	1.669		1,347,707	1.582	
British Columbia	3,049,710	7.172		4,274,644	7.368		5,842,507	8.374		7,593,609	8.920	
Yukon	2,068	.005		4,251	.007		3,414	.005		18,864	.022	
Head Office	28,874	.068		2,627	.005		3,080	.004		3,620	.004	
Totals	42,518,971	100.000		58,012,843	100.000		69,768,605	100.000		85,135,888	100.000	

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1936-39. - Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Tax Payers

Province	1936			1937			1938			1939		
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E.Island	749	.36	796	.35	769	.31	736	.27				
Nova Scotia	6,679	3.18	6,798	2.97	7,801	3.11	9,065	3.25				
New Brunswick	4,313	2.05	5,009	2.19	5,379	2.14	5,971	2.14				
Quebec	48,290	22.99	52,113	22.74	58,037	23.12	65,075	23.36				
Ontario	96,789	46.07	106,616	46.52	114,307	45.54	127,952	45.92				
Manitoba	13,349	6.35	14,060	6.13	14,765	5.88	14,311	5.14				
Saskatchewan	6,386	3.04	6,800	2.96	7,608	3.03	7,847	2.82				
Alberta	10,532	5.02	11,732	5.12	12,201	4.86	13,426	4.82				
British Columbia	22,565	10.74	24,832	10.83	29,600	11.79	33,607	12.06				
Yukon	420	.20	439	.19	546	.22	623	.22				
Head Office	-	-	-	-	-	-	-	-				
Totals	210,072	100.00	229,195	100.00	251,013	100.00	278,613	100.00				

(b) Amount of Taxes Collected

Province	1936			1937			1938			1939		
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E.Island	\$ 292,167	.39	\$ 370,669	.40	\$ 582,547	.53	\$ 332,748	.252				
Nova Scotia	1,132,748	1.50	1,325,190	1.42	1,564,487	1.42	2,294,167	1.736				
New Brunswick	802,350	1.06	898,934	.96	1,086,076	.99	1,567,830	1.187				
Quebec	23,672,603	31.36	27,334,382	29.25	31,586,545	28.65	36,691,025	27.770				
Ontario	40,156,256	53.19	52,221,766	55.88	61,472,990	55.78	74,032,009	56.033				
Manitoba	2,139,392	2.83	2,427,643	2.60	2,945,026	2.67	3,916,228	2.964				
Saskatchewan	319,747	.42	397,502	.42	530,060	.48	497,629	.377				
Alberta	1,546,889	2.05	1,800,499	1.93	1,876,660	1.70	2,217,093	1.678				
British Columbia	5,082,989	6.73	6,420,028	6.87	8,461,864	7.68	10,518,846	7.962				
Yukon	17,850	.02	23,519	.02	26,674	.02	46,482	.035				
Head Office	339,211	.45	235,296	.25	83,515	.08	8,036	.006				
Totals	75,502,202	100.00	93,455,228	100.00	110,213,444	100.00	132,123,093	100.000				

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

Province	Under \$2,000			\$2,000 to \$3,000			\$3,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000			\$6,000 to \$7,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	232	\$ 2,249	127	\$ 2,533	91	\$ 4,582	63	\$ 4,745	37	\$ 5,703	18	\$ 3,990						
Nova Scotia	4,138	39,747	2,078	40,582	983	42,590	509	41,140	230	34,824	154	35,967						
New Brunswick	2,395	24,294	1,439	27,159	734	28,582	388	30,111	191	25,226	108	24,124						
Quebec	25,485	267,441	15,254	329,363	8,859	375,145	3,892	320,726	2,111	305,850	1,237	319,786						
Ontario	54,110	586,855	29,096	619,109	15,865	679,515	7,619	628,335	4,181	593,737	2,727	610,674						
Manitoba	6,561	63,939	3,093	56,500	1,630	65,666	726	57,015	427	61,341	246	55,798						
Saskatchewan	3,712	37,037	1,973	32,937	964	33,753	382	26,960	166	22,628	98	22,139						
Alberta	6,068	63,380	3,073	61,735	1,682	69,534	730	57,907	394	55,274	293	61,461						
British Columbia	16,331	180,000	7,256	148,321	3,501	153,580	1,579	128,340	880	128,276	578	125,407						
Yukon	314	4,782	178	6,624	83	4,053	14	1,346	10	1,541	4	661						
Totals	119,346	1,269,724	63,572	1,324,665	34,392	1,462,000	15,902	1,296,625	8,627	1,234,400	5,563	1,260,057						
	\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000			\$15,000 to \$20,000			\$20,000 to \$25,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	11	\$ 3,864	5	\$ 2,124	6	\$ 2,370	11	\$ 10,347	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Nova Scotia	107	34,054	97	37,703	71	35,699	142	131,642	52	97,971	19	69,990						
New Brunswick	67	20,605	63	22,249	39	18,483	75	60,430	45	71,351	18	48,667						
Quebec	877	282,991	706	311,138	527	294,977	1,297	1,208,238	532	960,223	247	778,334						
Ontario	1,851	567,646	1,191	507,627	923	490,347	2,311	2,032,324	866	1,610,011	416	1,308,311						
Manitoba	200	61,753	150	62,538	123	65,275	255	222,279	80	139,356	45	129,298						
Saskatchewan	58	19,588	38	17,882	36	16,678	38	32,368	12	12,968	-	-						
Alberta	152	47,307	114	42,646	76	37,645	150	126,697	47	70,876	11	23,397						
British Columbia	348	105,934	243	101,428	185	98,448	403	366,976	141	248,079	60	192,752						
Yukon	3	855	5	1,848	-	-	5	6,214	-	-	-	-						
Totals	3,674	1,144,597	2,612	1,107,188	1,986	1,059,920	4,687	4,247,515	1,775	3,210,835	816	2,551,649						

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nova Scotia	6	28,184	7	48,703	6	44,651	3	29,440	3	26,078	3	26,078	3	26,078	3
New Brunswick	8	36,325	10	61,803	-	+	-	-	-	+	-	+	-	+	-
Quebec	157	748,562	128	784,847	119	829,585	85	737,774	49	516,529	49	516,529	49	516,529	49
Ontario	246	1,106,932	165	1,003,255	79	657,979	77	737,962	85	885,681	85	885,681	85	885,681	85
Manitoba	23	92,539	14	78,720	9	60,214	8	70,096	-	-	-	-	-	-	-
Saskatchewan	4	17,195	-	+	-	+	-	-	-	-	-	-	-	-	-
Alberta	7	26,293	5	54,451	-	+	-	+	5	75,809	5	75,809	5	75,809	5
British Columbia	18	75,976	24	125,364	21	139,941	9	81,361	15	158,415	15	158,415	15	158,415	15
Yukon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	469	2,132,006	353	2,156,943	234	1,732,370	182	1,656,633	157	1,662,512	157	1,662,512	157	1,662,512	157

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	-	-	-	-	601	42,307	-	-	601	42,307	42,307	42,307
Nova Scotia	4	130,330	8,609	949,300	8,609	949,300	-	-	8,609	949,300	949,300	949,300
New Brunswick	8	140,401	5,588	639,609	5,588	639,609	-	-	5,588	639,609	639,609	639,609
Quebec	194	6,021,822	61,856	15,393,930	15,393,930	15,393,930	-	-	61,856	15,393,930	15,393,930	15,393,930
Ontario	226	10,508,478	122,034	25,184,777	25,184,777	25,184,777	-	-	122,034	25,184,777	25,184,777	25,184,777
Manitoba	5	102,845	13,595	1,445,175	1,445,175	1,445,175	-	-	13,595	1,445,175	1,445,175	1,445,175
Saskatchewan	-	-	7,486	292,184	292,184	292,184	-	-	7,486	292,184	292,184	292,184
Alberta	-	+	12,807	874,909	874,909	874,909	-	-	12,807	874,909	874,909	874,909
British Columbia	20	385,490	31,612	2,949,088	2,949,088	2,949,088	-	-	31,612	2,949,088	2,949,088	2,949,088
Yukon	-	-	616	27,924+	27,924+	27,924+	-	-	616	27,924+	27,924+	27,924+
Head Office	-	-	-	-	-	-	4,416	4,416	-	-	4,416	4,416
Gross Total	457	17,289,366	264,804	47,799,203	47,799,203	47,799,203	4,416	4,416	264,804	47,803,619	47,803,619	47,803,619
Deductions	-	-	-	-	-	-	-	-	-	866,414	866,414	866,414
Net Total	-	-	-	-	-	-	-	-	-	46,937,205	46,937,205	46,937,205

+ Classes grouped to conceal net income and identity of tax payers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	41	4,722	7	2,674	9	4,907	7	4,204	3	2,947	5	5,961
Nova Scotia	238	28,349	33	13,298	21	12,698	22	15,006	15	15,689	7	6,648
New Brunswick	217	16,574	30	13,140	14	7,054	19	13,841	8	6,679	5	5,381
Quebec	1,373	169,615	224	113,081	175	106,590	131	105,580	97	95,365	92	106,135
Ontario	2,984	295,533	428	186,129	282	179,136	206	158,447	147	142,244	112	132,918
Manitoba	451	40,166	40	18,045	26	16,407	12	11,026	17	16,817	18	19,778
Saskatchewan	275	20,311	22	8,286	14	7,710	9	7,915	5	3,282	5	5,841
Alberta	382	36,472	40	19,952	22	11,999	24	18,064	25	20,917	12	13,293
British Columbia	1,159	110,279	159	65,489	107	64,378	82	65,096	50	47,865	50	54,776
Yukon	-	+	-	+	-	+	-	+	-	-	-	-
Gross Total	7,120	722,021	963	440,094	670	410,879	512	399,179	367	351,785	306	350,731

Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	5	6,190	3	2,563	-	+	11	27,048	7	10,346	8	20,076
Nova Scotia	9	9,989	7	10,260	4	9,432	18	36,972	19	54,033	4	20,890
New Brunswick	7	8,805	6	7,930	3	4,345	15	27,556	9	27,516	7	23,711
Quebec	63	85,123	49	92,248	48	84,852	197	413,832	111	305,232	97	344,971
Ontario	85	112,042	83	128,323	81	126,121	283	617,952	203	566,490	135	464,985
Manitoba...	13	17,931	10	17,057	6	9,630	29	62,405	14	38,007	11	37,989
Saskatchewan	4	4,481	5	6,889	-	+	10	25,154	-	+	4	15,112
Alberta	7	12,777	8	8,791	6	9,210	20	53,815	11	30,255	5	18,125
British Columbia	40	48,908	31	51,759	20	35,920	96	199,439	37	110,204	21	87,580
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	233	506,246	202	325,820	168	279,560	679	1,462,173	411	1,142,083	292	1,033,439

+ Classes grouped to conceal net income and identity of tax payers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - con.

Province	\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000			\$40,000 to \$45,000			\$45,000 to \$50,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	\$
P. E. Island	7	27,323	6	15,734	-	5	25,708	-	-	3	20,663				
Nova Scotia	-	33,172	5	19,726	-	-	-	-	-	7	41,351				
New Brunswick	59	246,737	64	54,655	-	-	-	-	-	-	+				
Quebec	86	356,591	76	337,227	-	-	-	-	-	-	-				
Ontario	10	42,893	6	419,648	-	-	-	-	-	-	-				
Manitoba	-	-	-	35,801	-	-	-	-	-	-	-				
Saskatchewan	-	-	-	-	-	-	-	-	-	-	-				
Alberta	7	23,912	5	25,592	-	-	-	-	-	-	-				
British Columbia	24	105,746	13	72,903	-	-	-	-	-	7	43,789				
Yukon	-	-	-	-	-	-	-	-	-	9	61,647				
Gross Total	200	842,374	185	981,286	-	-	131	813,377	-	104	695,527		79	687,262	16

Province	\$50,000 and over			TOTALS			UNCLASSIFIED			TOTALS		
	No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount	No.	Amount	Amount
P. E. Island	13	138,092	135	293,448	-	-	\$	135	293,448			\$
Nova Scotia	22	1,045,690	456	1,366,287	-	-	-	456	1,366,287			
New Brunswick	26	678,006	383	928,366	-	-	-	383	928,366			
Quebec	352	18,596,227	3,219	21,777,543	-	-	-	3,219	21,777,543			
Ontario	591	44,617,486	5,918	49,636,104	-	-	-	5,918	49,636,104			
Manitoba	42	2,029,220	716	2,493,675	-	-	-	716	2,493,675			
Saskatchewan	8	104,497	361	207,459	-	-	-	361	207,459			
Alberta	31	945,423	619	1,351,416	-	-	-	619	1,351,416			
British Columbia	95	6,279,214	1,995	7,623,393	-	-	-	1,995	7,623,393			
Yukon	-	-	7	18,864+	-	-	-	7	18,864+			
Head Office	-	-	-	-	-	-	3,620	-	3,620			
Gross Total	1,180	74,433,855	13,809	87,696,555	-	-	3,620	13,809	85,700,175			
Deductions	-	-	-	-	-	-	-	-	514,287			
Net Total	-	-	-	-	-	-	-	-	85,185,888			

+ Classes grouped to conceal net income and identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES.

1. INDIVIDUALS

Province	AGRIANS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	4	952	39	4,419	364	14,580	25	2,203	3	201
Nova Scotia	19	1,218	334	88,393	6,868	330,089	242	39,483	34	21,074
New Brunswick	-	+	235	30,134	4,224	290,705	305	28,066	9	1,818
Quebec	6	14,412	1,157	645,038	52,271	5,478,983	1,315	231,184	208	163,346
Ontario	540	38,405	3,957	1,488,006	97,336	7,787,515	5,243	782,309	510	217,061
Manitoba	101	9,999	324	70,221	11,975	760,515	221	22,537	29	11,551
Saskatchewan	103	5,212	388	34,425	6,305	189,762	387	23,771	10	2,554
Alberta	474	50,699	454	83,334	10,317	418,505	619	57,273	48	33,418
British Columbia	62	3,939	921	174,048	25,131	1,110,469	683	57,393	190	22,916
Yukon	-	-	9	3,344	566	21,253	14	1,361	-	+
Gross Total	1,309	124,836	7,818	2,621,362	215,357	16,402,376	9,054	1,245,580	1,041	473,939

Province	MANUFACTURERS		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	-	-	-	+	67	14,650	-	-	-	-
Nova Scotia	3	1,579	11	4,172	184	266,587	-	-	17	13,854
New Brunswick	-	+	7	5,212	66	35,955	-	-	38	87,958
Quebec	252	152,028	11	8,984	4,036	5,555,107	-	-	64	1,192,277
Ontario	382	149,747	57	37,542	8,554	8,753,558	-	-	179	2,952,445
Manitoba	13	947	-	+	184	259,070	-	-	91	176,838
Saskatchewan	9	2,283	-	+	150	21,869	-	-	9	1,903
Alberta	22	2,250	15	5,328	244	74,635	-	-	34	21,718
British Columbia	106	10,417	127	13,556	2,311	922,024	-	-	217	324,044
Yukon	-	-	8	1,049	-	+	-	-	-	-
Gross Total	787	319,251	236	75,843	15,796	15,903,455	-	-	649	4,771,037

+ Classes grouped to conceal identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	Amount	No.	Amount	
P. E. Island	99	5,303	-	601	42,307	
Nova Scotia	897	182,850	-	8,609	949,300	
New Brunswick	704	159,761	-	5,588	639,609	
Quebec	2,536	1,952,572	-	61,856	15,393,930	
Ontario	5,276	2,978,189	-	122,034	25,184,777	
Manitoba	657	133,496	-	13,595	1,445,175	
Saskatchewan	125	10,406	-	7,486	292,184	
Alberta	580	127,749	-	12,807	874,909	
British Columbia	1,864	310,282	-	31,612	2,949,088	
Yukon	19	916	-	616	27,924	
Head Office	-	-	4,416	-	4,416	
Gross Total	12,757	5,861,524	4,416	264,804	47,803,619	
Deductions					866,414	
Net Total					46,937,205	

2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	6	\$ 1,119	-	\$ -	-	\$ -	11	\$ 7,671	8	\$ 1,338
Nova Scotia	3	56	-	-	-	-	125	68,443	55	55,837
New Brunswick	5	979	-	-	-	-	111	62,453	54	150,266
Quebec	4	10,345	-	-	-	-	605	667,654	284	1,315,892
Ontario	25	67,255	-	-	-	-	840	2,305,745	543	2,329,736
Manitoba	4	118	-	-	-	-	165	330,275	154	512,173
Saskatchewan	4	2,294	-	-	-	-	171	53,050	19	12,365
Alberta	9	8,322	-	-	-	-	178	83,374	87	147,346
British Columbia	23	13,740	-	-	-	-	513	457,614	217	636,398
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	83	104,228	-	-	-	-	2,719	4,036,279	1,421	5,161,351

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Conc.

	MANUFACTURES			NATURAL RESOURCES			FINANCIAL			TRANSPORTATION & PUBLIC UTILITIES			PERSONAL CORPORATIONS		
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$
P. E. Island	12	7,786		-	-		93	273,586		-	+		-	-	
Nova Scotia	99	693,179		20	220,458		46	111,938		52	183,966		-	-	
New Brunswick	84	418,268		15	31,588		42	16,889		23	145,586		-	-	
Quebec	1,083	10,641,906		16	826,392		566	2,776,347		159	4,088,951		-	-	
Ontario	1,823	25,800,302		75	10,797,474		1,676	4,273,158		174	2,533,006		-	-	
Manitoba	122	267,727		11	909,841		124	263,977		24	97,780		-	-	
Saskatchewan	44	89,855		3	2,697		56	19,120		12	17,731		-	-	
Alberta	71	380,394		28	334,794		86	82,490		32	205,791		-	-	
British Columbia	383	1,908,019		60	2,818,835		239	128,769		187	1,303,915		-	-	
Yukon	-	-		-	-		-	-		-	-		-	-	
Gross Total	3,721	40,207,436		228	15,942,079		2,928	7,946,274		663	8,376,726		-	-	
Province	ALL OTHERS			UNCLASSIFIED			TOTAL								
	No.	Amount	\$	No.	Amount	\$	No.	Amount	\$						
P. E. Island	5	1,948		-	-		135	293,448							
Nova Scotia	56	32,409		-	-		456	1,366,287							
New Brunswick	49	102,337		-	-		383	928,366							
Quebec	502	1,450,055		-	-		3,219	21,777,543							
Ontario	762	1,729,429		-	-		5,918	49,636,104							
Manitoba	112	111,784		-	-		716	2,493,675							
Saskatchewan	52	10,347		-	-		361	207,459							
Alberta	128	108,906		-	-		619	1,351,416							
British Columbia	373	356,103		-	-		1,995	7,623,393							
Yukon	7	18,864		-	-		7	18,864							
Head Office	-	-		-	3,620		-	3,620							
Gross Total	2,046	3,922,182		-	3,620		13,809	85,700,175							
Deductions	-	-		-	-		-	514,287							
Net Total	-	-		-	-		-	85,185,888							

+ Classes grouped to conceal identity of tax payer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST
AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1937 TO 1939.

Province	Amount of Tax Received			Percentage of Total		
	1937	1938	1939	1937	1938	1939
	\$	\$	\$	p.c.	p.c.	p.c.
Prince Edward Island	502,316	387,732	166,390	5.64	3.82	1.68
Nova Scotia.....	50,084	49,845	43,681	0.56	0.48	0.44
New Brunswick.....	12,006	14,653	17,567	0.13	0.14	0.18
Quebec.....	1,967,221	2,525,363	2,382,755	22.08	24.88	24.06
Ontario.....	5,940,309	6,697,199	6,696,446	66.66	65.97	67.63
Manitoba.....	56,821	63,357	77,758	0.64	0.62	0.78
Saskatchewan.....	12,093	7,461	7,468	0.14	0.08	0.07
Alberta.....	50,206	48,968	56,179	0.57	0.49	0.57
British Columbia.....	318,958	357,510	454,801	3.58	3.52	4.59
Yukon.....	-	-	-	-	-	-
Totals.....	8,910,014	10,152,088	9,903,045	100.00	100.00	100.00

Published by Authority of the Hon. James A. MacKINNON, M.P.,
Minister of Trade and Commerce.

CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

DOMINION INCOME TAX STATISTICS

FISCAL YEAR 1939 - 1940

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of Col. the Hon. C.W.G. Gibson, K.C., M.C., V.D., M.P.,
Minister of National Revenue.



OTTAWA
1942

Price 25 cents

DOMINION INCOME TAX STATISTICS

FISCAL YEAR 1939 - 1940

Individual and Corporate Incomes Assessed for Income War Tax and
Income War Tax Assessed Thereon,
Classified by Provinces, Size of Incomes, and Occupations.

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DOMINION BUREAU OF STATISTICS

OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION.— In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide to the distribution of the national income by income classes and by occupations of income taxpayers.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemptions was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 p.c. on incomes under \$5,000 and 10½ p.c. on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 p.c. on incomes of 1925, 8.1 p.c. on incomes of 1926 and 8 p.c. on incomes of 1927, 1928, and 1929. It was raised again to 10 p.c. on incomes of 1930, to 11 p.c. on incomes of 1931 of \$5,000 or less and 11.55 p.c. on incomes in excess of \$5,000, to 12½ p.c. on incomes of 1932 and 1933 with an extra 1 p.c. where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ p.c. on incomes of 1934 with an extra 1½ p.c. for consolidations, and on incomes of 1935 and later, 15 p.c. with an extra 2 p.c. for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1940, apply in the main to the calendar year 1938, the income tax due on these incomes being collected mainly in April, May, and June, 1939. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES.-- In this bulletin a departure has been made from the former method of presentation, all comparative tables having been dropped except the four historical ones dealing with the assessed incomes of individuals, those of corporations, the collections under the War Income Tax Act and those in virtue of the special five per cent tax collected at the source on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds.

It should be pointed out that, up to 1939, comparisons for individuals between income assessed and tax paid are subject to the important qualification that, while the income assessed relates to the net income upon which assessments have been approved for the year designated on income earned two years previously, the figures of tax paid include arrears of taxes that were assessed in previous years and even prepayments of taxes not due in the year under review. As these prepayments will form an increasing proportion of future collections, the Income Tax Division of the Department of National Revenue has discontinued the analyses of taxes paid and substituted analyses of taxes assessed. This new system will permit a much closer comparison between the figures of assessed incomes and taxes levied thereon for future years than did the former figures of incomes assessed and taxes actually received.

Since the present data are not comparable with the analytical tables shown in previous reports, the old series has had to be discontinued and the present analysis of incomes assessed and the taxes thereon substituted. Tables 6 to 20 are therefore at present single-year series.

Income taxes, as applied to individuals and corporations, are really separate taxes applied on different bases and in the latter case for varying fiscal periods. The present presentation, therefore, is to show statistics of individual income, classified by income groups and occupation groups, followed by the same subdivisions in the case of corporations, as will be seen from the Table of Contents.

A limited supply of the 1939 bulletin is available to those who wish to obtain detailed figures on the old basis, i.e., tax collected rather than tax assessed.

1. Incomes of Individuals Assessed for Income War Tax, Fiscal Years 1922-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1922	1,058,577,617	1929	668,687,536	1936	714,333,602
1923	823,100,878	1930	781,174,030	1937	728,043,754
1924	802,617,497	1931	815,714,684	1938	712,183,316
1925	701,892,820	1932	660,107,257	1939	729,639,641
1926	697,016,973	1933 x	685,543,980	1940	1,000,290,279
1927 /	465,689,900	1934 x	617,717,251		
1928	604,736,116	1935	655,380,912		

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	2,898,980	Ontario	439,068,745	British Columbia ..	96,459,229
Nova Scotia	29,914,870	Manitoba ...	49,062,279	Yukon	3,153,702
New Brunswick	18,090,601	Saskatchewan	20,208,935		
Quebec	303,211,106	Alberta	38,221,832	Total ...	1,000,290,279

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. Incomes of Corporations Assessed for Income War Tax, Fiscal Years
1922-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1922	403,951,553	1929	526,714,731	1936	359,108,514
1923	269,507,047	1930	544,019,414	1937	352,846,316
1924	305,410,374	1931	555,763,956	1938	353,851,228
1925	297,267,428	1932	332,498,963	1939	397,571,539
1926	306,093,673	1933	258,547,584	1940	545,832,055
1927	278,494,991	1934	211,614,313		
1928	435,496,832	1935	273,174,118		

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	7,176,644	Ontario	320,666,198	British Columbia ...	46,864,880
Nova Scotia .	7,567,112	Manitoba	23,849,608	Yukon	235,750
New Brunswick	5,878,429	Saskatchewan	1,397,755		
Quebec	122,386,109	Alberta	9,809,570	Total	545,832,055

from individuals and corporate

3. Income Tax Collected (Exclusive of Special Five Per Cent Tax on Interest and Dividends), Fiscal Years 1919-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1919	9,349,720	1927	47,386,309	1934	56,569,537
1920	20,263,740	1928	56,571,047	1935	60,991,631
1921	46,381,824	1929	59,422,323	1936	75,502,202
1922	78,684,355	1930	69,020,726	1937	93,455,228
1923	59,711,538	1931	71,048,022	1938	110,213,444
1924	54,204,028	1932	61,254,400	1939	132,123,093
1925	56,248,043	1933	62,066,697	1940	123,326,934
1926	55,571,962				

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	332,210	Ontario	67,580,372	British Columbia	9,131,919
Nova Scotia ..	2,049,720	Manitoba	3,592,660	Yukon	90,530
New Brunswick	1,236,144	Saskatchewan .	553,751	Head Office ..	10,870
Quebec	35,817,240	Alberta	2,871,518		
				Total	123,326,934

4. Amounts Received from Special Five Per Cent Tax on Interest and Dividends,
by Provinces, Fiscal Years 1934-40.

Province	1934	1935	1936	1937
	\$	\$	\$	\$
P. E. Island	7,218	186,257	134,726 134,726	502,316
Nova Scotia	41,827	42,047	72,733	50,084
New Brunswick	21,898	6,284	8,836	12,006
Quebec	1,490,648	1,413,800	1,532,864	1,967,221
Ontario	2,953,351	3,830,920	4,903,102	5,940,309
Manitoba	69,287	52,705	65,203	56,821
Saskatchewan	8,311	6,590	8,096	12,093
Alberta	47,036	38,546	52,622	50,206
British Columbia	210,227	238,686	429,419	318,958
Yukon	32	Nil	Nil	Nil
Totals	4,829,655	5,816,435	7,207,601	8,910,014
		1938	1939	1940
		\$	\$	\$
P. E. Island		387,732	166,390	277,873
Nova Scotia		49,845	43,681	57,899
New Brunswick		14,653	17,567	36,491
Quebec		2,525,363	2,382,755	2,842,833
Ontario		6,697,199	6,696,446	6,970,927
Manitoba		63,357	77,758	311,950
Saskatchewan		7,461	7,468	14,300
Alberta		48,968	56,179	59,320
British Columbia		357,510	454,801	548,013
Yukon		Nil	Nil	2,026
Totals		10,152,088	9,903,045	11,121,632

5. War-Tax Revenues Collected by the Income Tax Division of
the Department of National Revenue, Fiscal Years 1917-1940.

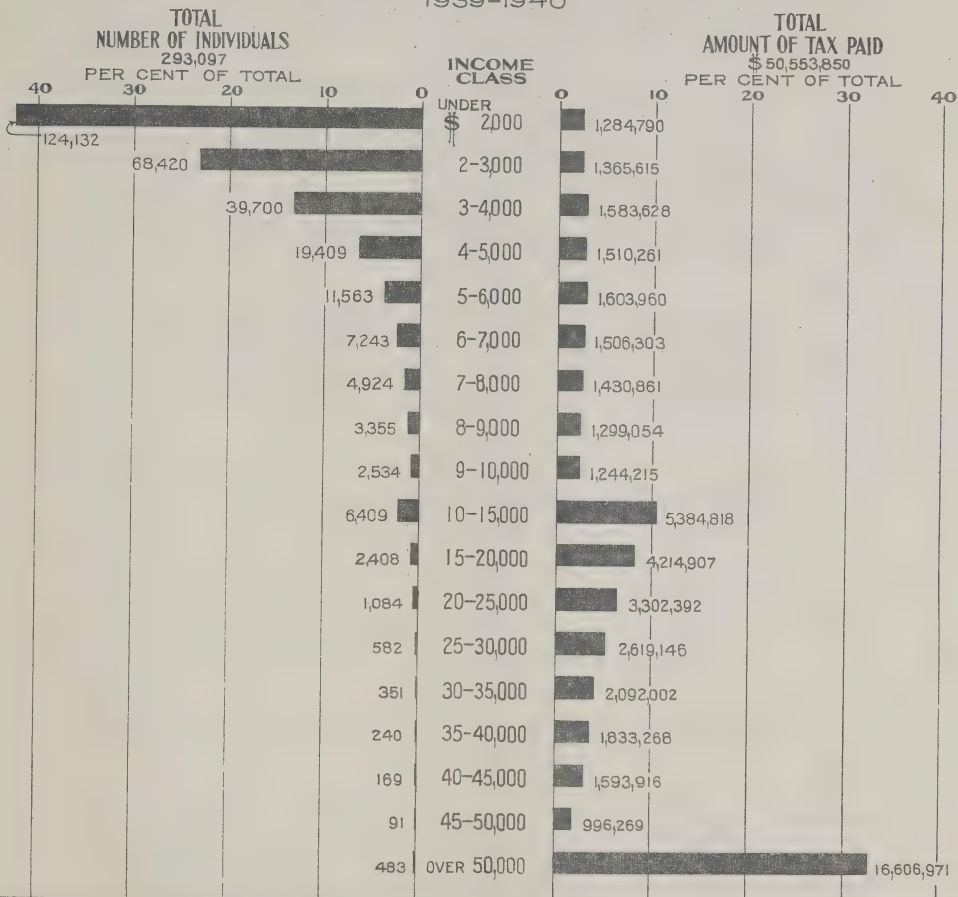
Fiscal Year	Income Tax	Special 5 p.c. Tax on Dividends, etc.	Business Profits Tax	TOTAL
	\$	\$	\$	\$
1917	—	—	12,506,517	12,506,517
1918	—	—	21,271,084	21,271,084
1919	9,349,720	—	32,970,062	42,319,782
1920	20,263,740	—	44,145,184	64,408,924
1921	46,381,824	—	40,841,401	87,223,225
1922	78,684,355	—	22,815,667	101,500,022
1923	59,711,538	—	13,031,462	72,743,000
1924	54,204,028	—	4,752,681	58,956,709
1925	56,248,043	—	2,704,427	58,952,470
1926	55,571,962	—	1,173,449	56,745,411
1927	47,386,309	—	710,102	48,096,411
1928	56,571,047	—	956,031	57,527,078
1929	59,422,323	—	455,232	59,877,555
1930	69,020,726	—	173,300	69,194,026
1931	71,048,022	—	34,430	71,082,452
1932	61,254,400	—	3,000	61,257,400
1933	62,066,697	—	54	62,066,751
1934	56,569,537	4,829,635	Nil	61,399,172
1935	60,991,631	5,816,435	"	66,808,066
1936	75,502,202	7,207,601	"	82,709,803
1937	93,455,228	8,910,014	"	102,365,242
1938	110,213,444	10,152,088	"	102,365,532
1939	132,123,093	9,903,045	"	142,026,138
1940	123,326,934	11,121,632	"	134,448,566
TOTALS	1,459,366,803	57,940,450	198,544,083	1,715,851,336

6. Number of Individual Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Income Classes, Fiscal Year 1939-40.

Income Class	Taxpayers		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Up to \$2,000	124,132	42.35	167,353,533	16.73	1,348	1,284,790	2.50
2,000 to \$3,000	68,420	23.34	169,109,545	16.91	2,472	1,281,290,790	2.65
3,000 to \$4,000	39,700	13.54	136,477,717	13.64	3,438	1,365,615	3.08
4,000 to \$5,000	19,409	6.62	86,525,433	8.65	4,458	1,583,628	2.93
5,000 to \$6,000	11,563	3.95	63,575,746	6.36	5,498	1,510,261	3.12
6,000 to \$7,000	7,243	2.47	46,869,386	4.68	6,471	1,606,960	2.93
7,000 to \$8,000	4,924	1.63	36,692,103	3.67	7,452	1,506,303	2.93
8,000 to \$9,000	3,355	1.15	28,596,933	2.86	8,524	1,430,861	2.78
9,000 to \$10,000	2,534	0.86	24,267,373	2.43	9,577	1,239,054	2.52
10,000 to \$15,000	6,409	2.19	78,307,339	7.83	12,213	1,244,215	2.42
15,000 to \$20,000	2,408	0.82	41,493,508	4.15	17,232	5,384,813	10.46
20,000 to \$25,000	1,084	0.37	24,749,701	2.47	17,232	4,214,908	8.19
25,000 to \$30,000	582	0.20	16,506,415	1.65	22,832	3,302,392	6.42
30,000 to \$35,000	351	0.12	11,609,115	1.16	28,362	2,619,146	5.09
35,000 to \$40,000	240	0.08	9,140,758	0.91	33,074	2,092,002	4.06
40,000 to \$45,000	169	0.06	7,386,851	0.74	38,086	1,833,268	3.56
45,000 to \$50,000	91	0.03	4,384,317	0.44	43,709	1,593,916	3.10
50,000 or over	483	0.17	47,244,305	4.72	48,179	996,269	1.93
Unclassified	-	-	-	-	97,814	16,606,971	32.26
TOTALS	293,097	100.00	1,000,290,278	100.00	-	51,472,509	-
Debit adjustments	-	-	-	-	3,413	51,472,509	100.00
NET TOTALS	293,097	-	1,000,290,278	-	3,413	50,853,850	-

INCOME TAX NUMBERS OF INDIVIDUAL TAXPAYERS AND AMOUNTS PAID BY INCOME CLASSES

1939-1940



7. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces,
Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	363	418,966	232	621,790	136	459,271	60	271,574	45	244,243
Nova Scotia	4,362	5,754,261	2,396	5,964,189	1,280	4,421,228	678	2,990,791	339	1,894,584
New Brunswick	2,415	3,199,450	1,542	3,820,026	843	2,918,188	382	1,696,784	202	1,095,523
Quebec	28,555	38,262,855	16,310	40,212,174	10,882	37,455,260	6,182	27,503,247	3,942	21,525,293
Ontario	54,237	73,578,345	30,355	74,931,621	17,107	58,855,744	8,038	35,311,068	4,716	26,146,704
Manitoba	7,070	9,562,474	3,944	9,764,715	2,093	7,162,931	912	4,079,186	590	3,247,941
Saskatchewan	3,774	5,058,440	2,203	5,475,027	1,176	3,995,801	379	1,685,312	188	1,029,072
Alberta	6,329	8,482,501	3,313	8,279,160	1,940	6,620,684	844	3,776,713	443	2,412,782
Br. Columbia	16,558	22,056,210	7,692	18,940,560	14,077	14,027,219	1,904	8,481,017	1,084	5,905,049
Yukon	662	980,031	433	1,100,283	166	561,391	30	123,735	14	74,454
TOTALS	124,132	167,353,533	68,420	169,109,545	33,700	136,477,717	19,409	86,525,433	11,563	63,575,745
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	16	102,696	14	95,696	3	26,404	8	76,607	8	94,329
Nova Scotia	205	1,358,627	132	1,019,423	105	913,822	80	776,990	183	2,323,563
New Brunswick	111	718,285	70	524,430	40	332,433	28	121,079	96	1,158,617
Quebec	2,487	16,140,409	1,713	13,006,208	1,218	10,385,258	883	8,485,275	2,298	23,091,070
Ontario	3,063	19,770,230	2,085	15,261,683	1,369	11,651,017	1,075	10,303,001	2,777	33,917,549
Manitoba	365	2,351,064	235	1,779,030	171	1,469,447	119	1,145,751	294	3,578,334
Saskatchewan	112	733,135	70	526,710	44	378,547	28	273,602	65	781,507
Alberta	268	1,724,922	181	1,357,222	106	903,915	83	779,474	176	2,109,583
Br. Columbia	610	3,932,233	413	3,076,308	296	2,506,858	227	2,112,415	503	6,135,915
Yukon	6	37,786	6	44,591	3	24,680	3	27,380	9	115,971
TOTALS	7,243	46,869,366	4,924	36,692,102	3,355	28,596,933	2,534	24,267,573	6,409	78,307,339

7. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces,
Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	1/	1/	1/	1/	5	301,318	5	185,285	1/	1/
Nova Scotia	61	1,060,299	21	8,497,300	7	215,518	4	140,017	7	266,425
New Brunswick	41	649,874	15	391,385	5	244,192	4	160,927	6	267,746
Quebec	842	14,624,623	388	8,714,099	240	6,796,755	130	4,334,570	99	3,681,057
Ontario	1,099	18,779,173	524	12,052,220	268	7,372,545	168	5,470,419	100	3,864,323
Manitoba	121	2,068,538	43	958,758	26	716,492	10	325,322	8	299,985
Saskatchewan	5	120,767	Nil	-	Nil	-	5	151,213	1/	1/
Alberta	56	994,615	17	365,055	8	241,291	1/	1/	Nil	-
Br. Columbia	180	3,142,219	76	1,770,884	23	618,503	25	841,362	20	761,222
Yukon	3	57,399	Nil	-	Nil	-	Nil	-	Nil	-
TOTALS	2,408	41,493,507	1,084	24,749,701	582	16,506,414	351	11,609,115	240	9,140,758
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		TOTALS			
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	Nil	1/	Nil	1/	Nil	1/	895	2,893,980		
Nova Scotia	1/	1/	"	1/	4	312,835	9,864	29,914,870		
New Brunswick	1/	1/	1/	1/	8	631,612	5,808	18,090,601		
Quebec	64	2,833,439	34	1,658,069	206	19,501,345	76,278	303,211,105		
Ontario	82	3,850,529	46	2,208,376	244	25,429,536	127,353	439,068,745		
Manitoba	6	269,609	1/	1/	5	291,131	16,012	49,062,279		
Saskatchewan	Nil	173,927	Nil	1/	"	-	88,049	20,208,935		
Alberta	4	549,437	1/	517,872	16	1,077,846	13,768	38,221,832		
Br. Columbia	13	549,437	11	517,872	33,728	96,459,229	1,342	3,153,702		
Yukon	Nil	7,386,851	Nil	4,384,317	293,097	1,000,290,278				
TOTALS	169	7,386,851	91	4,384,317	483	47,244,305				

1/ Classes grouped to conceal identity of taxpayers.

8 Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	363	\$ 16,002	232	\$ 4,250	136	\$ 5,330	60	\$ 5,254	45	\$ 6,248
Nova Scotia	4,362	42,892	2,396	47,884	1,280	52,248	678	51,989	339	48,823
New Brunswick	2,415	24,273	1,542	28,236	843	33,507	382	28,942	202	27,026
Quebec	28,355	293,130	16,310	343,027	10,832	440,683	6,182	465,158	3,942	523,906
Ontario	54,237	565,890	30,355	604,027	17,107	684,871	8,038	640,444	4,716	674,129
Manitoba	7,070	74,174	3,944	72,735	2,093	80,011	912	70,320	590	83,525
Saskatchewan	3,774	38,043	2,203	35,517	1,176	39,432	379	26,865	188	25,063
Alberta	6,329	65,134	3,313	62,249	1,940	72,464	844	65,317	443	58,565
Br. Columbia	16,558	168,862	7,692	152,838	4,077	166,813	1,904	152,989	1,084	154,403
Yukon	669	9,390	433	14,802	166	8,210	30	2,984	14	2,266
Head Office										
TOTALS	124,132	1,284,790	68,420	1,365,615	39,700	1,583,628	19,409	1,510,261	11,563	1,603,960
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	16	\$ 3,164	14	\$ 3,324	3	\$ 1,306	8	\$ 3,720	8	\$ 6,997
Nova Scotia	205	43,506	132	41,476	105	40,239	30	40,462	183	163,222
New Brunswick	111	24,610	70	21,053	40	17,175	28	14,712	96	79,164
Quebec	2,487	500,582	1,718	494,649	1,218	457,682	833	426,114	2,298	1,910,490
Ontario	3,063	650,527	2,085	609,835	1,369	541,550	1,075	536,149	2,777	2,357,103
Manitoba	365	75,576	235	66,986	171	65,472	119	58,959	234	243,054
Saskatchewan	112	23,002	70	19,747	44	16,676	28	13,078	65	49,995
Alberta	268	54,128	181	51,123	106	41,144	83	41,117	176	143,327
Br. Columbia	610	129,851	413	120,984	296	116,858	227	108,743	503	423,335
Yukon	6	1,358	6	1,683	3	953	3	1,161	9	8,133
Head Office										
TOTALS	7,243	1,506,303	4,924	1,430,861	3,555	1,299,054	2,534	1,244,215	6,409	5,384,818

3. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	1/	\$ 1/	1/	\$ 1/	5	\$ 42,367	5	\$ 28,561	1/	\$ 1/
Nova Scotia	61	104,829	21	70,610	7	35,667	4	25,212	7	53,933
New Brunswick	41	87,448	15	55,361	5	21,142	4	27,756	6	55,904
Quebec	842	1,483,514	388	1,149,210	240	1,080,443	130	791,330	99	735,217
Ontario	1,099	1,909,799	524	1,617,268	268	1,188,083	168	983,203	100	785,982
Manitoba	121	201,267	43	130,226	26	117,158	10	59,087	8	60,036
Saskatchewan	5	12,329	Nil	-	Nil	-	5	26,643	1/	1/
Alberta	56	94,042	17	44,865	8	42,797	1/	1/	Nil	-
Br. Columbia	180	315,356	76	254,852	23	90,889	25	149,110	20	142,198
Yukon	3	6,414	Nil	-	Nil	-	Nil	-	Nil	-
Head Office	-	-	-	-	-	-	-	-	-	-
TOTALS	2,408	4,214,908	1,084	3,302,392	582	2,619,146	351	2,092,002	240	1,833,268
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		Unclassified		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	Nil	\$ -	Nil	\$ -	Nil	\$ -	-	-	895	\$ 114,123
Nova Scotia	1/	1/	"	-	4	82,061	-	-	9,864	943,559
New Brunswick	1/	1/	1/	1/	8	181,675	-	-	5,808	727,983
Quebec	64	593,092	34	375,064	206	6,648,724	-	-	76,278	18,712,664
Ontario	82	781,848	46	501,988	244	9,324,173	-	-	127,353	24,956,777
Manitoba	6	59,731	1/	1/	5	73,558	-	-	16,012	1,591,876
Saskatchewan	Nil	-	Nil	-	Nil	-	-	-	8,049	326,450
Alberta	4	38,651	1/	1/	"	-	-	-	13,768	874,923
Br. Columbia	13	120,594	11	119,218	16	296,779	-	-	33,728	3,164,670
Yukon	Nil	-	Nil	-	Nil	-	-	-	1,342	57,352
Head Office	-	-	-	-	-	-	132	132	-	132
TOTALS	169	1,593,916	91	996,269	483	16,606,971	132	132	293,097	51,472,509
Debit Adjustments	-	-	-	-	-	-	-	-	-	-
Net Totals	-	-	-	-	-	-	-	-	293,097	50,553,850

1/ Classes grouped to conceal identity of taxpayers.

9. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes
Fiscal Year 1939-1940.
(Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers		Tax Assessed		Taxpayers		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
			\$				\$	
Up to \$2,000	124,132	42.35	1,284,790	2.50	124,132	42.35	1,284,790	2.50
\$ 2,000 to \$ 3,000	68,420	23.34	1,365,615	2.65	192,552	65.70	2,650,405	5.15
\$ 3,000 to \$ 4,000	39,700	13.54	1,583,628	3.08	232,252	79.24	4,234,033	8.23
\$ 4,000 to \$ 5,000	19,409	6.62	1,510,261	2.93	251,661	85.86	5,744,294	11.16
\$ 5,000 to \$ 6,000	11,563	3.95	1,603,960	3.12	263,224	89.81	7,348,254	14.28
\$ 6,000 to \$ 7,000	7,243	2.47	1,506,303	2.93	270,467	92.28	8,854,557	17.21
\$ 7,000 to \$ 8,000	4,924	1.68	1,450,861	2.78	275,391	92.96	10,285,418	19.99
\$ 8,000 to \$ 9,000	3,355	1.15	1,299,054	2.52	278,746	95.10	11,584,472	22.51
\$ 9,000 to \$10,000	2,534	0.86	1,244,215	2.42	281,280	95.97	12,828,687	24.93
\$10,000 to \$15,000	6,409	2.19	5,384,818	10.46	287,689	98.16	18,213,505	35.39
\$15,000 to \$20,000	2,408	0.82	4,214,908	8.19	290,097	98.98	22,428,412	43.58
\$20,000 to \$25,000	1,084	0.37	3,302,392	6.42	291,181	99.35	25,730,804	50.00
\$25,000 to \$30,000	582	0.20	2,619,146	5.09	291,763	99.54	28,349,950	55.09
\$30,000 to \$35,000	351	0.12	2,092,002	4.06	292,114	99.67	30,441,953	59.15
\$35,000 to \$40,000	240	0.08	1,833,268	3.56	292,354	99.75	32,275,221	62.71
\$40,000 to \$45,000	169	0.06	1,593,916	3.10	292,523	99.80	33,869,137	65.81
\$45,000 to \$50,000	91	0.03	996,269	1.93	292,614	99.83	34,865,406	67.74
\$50,000 or over ..	483	0.17	16,606,971	32.26	293,097	100.00	51,472,377	100.00
Unclassified	-	-	132	-	-	-	51,472,509	-
TOTALS	293,097	100.00	51,472,509	100.00	-	-	-	-
Debit adjustments	-	-	918,659	-	-	-	-	-
NET TOTALS	293,097	-	50,553,850	-	-	-	-	-

10. Average Individual Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

Income Class	Amount	Occupation Class	Amount
	\$		\$
Under \$2,000	10.35	Agrarians	88.05
\$2,000 to \$3,000	19.95	Professional	272.59
\$3,000 to \$4,000	59.88	Employees	85.81
\$4,000 to \$5,000	77.81	Merchants, retail	158.81
\$5,000 to \$6,000	138.71	Merchants, wholesale ...	347.56
\$6,000 to \$7,000	207.96	Manufacturers	310.41
\$7,000 to \$8,000	290.58	Natural resources	214.33
\$8,000 to \$9,000	387.16	Financial	787.06
\$9,000 to \$10,000	491.00	Personal corporations ..	5,835.58
\$10,000 to \$15,000	840.19	All others	353.97
\$15,000 to \$20,000	1,750.37		
\$20,000 to \$25,000	3,046.48		
\$25,000 to \$30,000	4,500.25		
\$30,000 to \$35,000	5,960.12		
\$35,000 to \$40,000	7,638.61		
\$40,000 to \$45,000	9,431.45		
\$45,000 to \$50,000	10,948.01		
\$50,000 or over	34,382.96		
GENERAL AVERAGE	172.48		

11. Number of Individual Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon,
by Occupation Classes, Fiscal Year 1939-1940.

Occupation Class	Taxpayers		Net Income		Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Amount	P.C. of Total
			\$		\$	
Agrarians	1,721	0.59	6,312,255	0.63	151,549	0.29
Professionals	11,838	4.04	63,635,796	6.36	3,226,989	6.27
Employees	227,261	77.54	641,473,559	64.13	19,502,030	37.90
Merchants, retail	13,817	4.71	61,236,004	6.13	2,194,306	4.26
Merchants, wholesale	1,867	0.64	11,248,134	1.12	649,895	1.26
Manufacturers	1,705	0.58	10,173,670	1.02	529,253	1.03
Natural resources	314	0.10	1,516,805	0.15	67,800	0.13
Financial	13,188	6.21	112,437,217	11.24	14,315,133	27.81
Personal corporations	919	0.31	20,593,257	2.06	5,362,993	10.42
All others	15,467	5.28	71,602,781	7.16	5,472,989	10.63
Unclassified	-	-	-	-	132	-
TOTALS	293,097	100.00	1,000,230,278	100.00	51,472,509	100.00
Debit adjustments	-	-	-	-	918,659	-
NET TOTALS	293,097	-	-	-	50,553,850	-

12. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

	Agrarians		Professional		Employees		Merchants Retail		Merchants Wholesale		Manufacturers	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	13	\$ 69,363	57	\$ 225,979	597	\$ 1,584,307	88	\$ 654,401	5	\$ 15,452	Nil	\$ -
N.S.	29	88,190	449	2,171,688	7,379	18,548,460	493	2,376,821	60	586,804	23	172,439
N.B.	1/	1/	258	1,111,862	4,353	12,022,285	308	1,146,417	8	31,912	1/	1/
Que.	33	116,726	3,777	20,105,319	56,373	182,753,478	3,705	17,763,344	727	4,782,507	955	6,484,142
Ont.	671	2,618,899	4,698	27,284,098	39,578	279,671,844	6,900	30,661,588	690	3,942,896	538	2,790,572
Man.	157	477,295	499	2,538,221	13,712	39,237,874	333	1,413,586	101	606,882	5	18,125
Sask.	123	351,029	388	1,536,076	6,820	15,671,636	408	1,432,195	11	68,711	17	57,684
Alta.	644	2,433,848	593	3,094,496	10,934	26,127,637	759	2,993,276	47	276,798	31	122,850
B.C.	51	156,900	1,101	5,440,734	26,314	63,070,836	737	2,755,206	213	936,171	136	533,809
Yukon	Nil		18	117,323	1,241	2,785,370	26	99,171	Nil		Nil	
TOTALS	1,721	6,312,255	11,838	63,625,796	227,261	641,475,559	13,817	61,296,004	1,867	11,243,134	1,705	10,179,670
	Natural Resources		Financial		Personal Corporation		All Others		Totals			
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	Nil	\$ -	16	\$ 44,815	1/	\$ 1/	119	\$ 304,658	895	\$ 2,398,980		
N.S.	17	53,376	48	470,293	18	174,673	1,348	5,272,076	9,864	29,914,870		
N.B.	19	142,860	30	273,688	33	543,185	799	2,815,392	5,808	18,090,301		
Que.	39	229,095	6,461	42,143,942	143	5,561,325	4,065	23,271,227	76,278	303,211,105		
Ont.	81	500,278	8,494	54,702,478	310	9,800,817	5,393	27,095,475	127,353	439,068,745		
Man.	1/	1/	64	351,666	118	1,219,626	363	3,199,004	16,012	49,062,279		
Sask.	1/	1/	135	536,560	8	51,569	139	502,475	8,049	20,208,935		
Alta.	14	113,465	160	657,915	47	478,313	579	1,923,234	13,768	33,221,832		
B.C.	122	397,886	2,780	13,255,860	242	2,765,750	2,027	7,146,047	33,723	96,459,229		
Yukon	22	79,645	1/	1/	Nil		35	72,193	1,342	3,153,702		
TOTALS	314	1,516,605	18,183	112,437,217	919	20,598,257	15,467	71,602,781	293,097	1,000,290,278		

1/ Classes grouped to conceal identity of taxpayers.

13. Number of Individual Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

	Agrarians		Professional		Employees		Merchants Retail		Merchants Wholesale		Manufacturers	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	13	\$ 4,213	57	\$ 4,729	597	\$ 34,716	88	\$ 61,811	5	\$ 121	Nil	\$ -
N.S.	29	1,844	449	78,579	7,379	362,105	493	78,448	60	45,433	23	9,774
N.B.	1/	1/	258	32,109	4,353	330,260	308	24,325	8	865	1/	1/
Que.	33	2,743	3,777	920,766	56,373	7,250,174	3,705	697,290	727	285,025	955	386,783
Ont.	671	62,998	4,698	1,731,796	99,578	8,464,742	6,900	1,110,809	690	238,610	538	112,943
Man.	157	7,389	4,999	96,598	13,712	1,115,810	595	31,599	101	30,314	5	240
Sask.	123	7,110	368	37,622	6,820	202,458	408	35,794	11	2,368	17	1,025
Alta.	644	61,649	593	114,557	10,894	434,882	759	83,431	47	14,488	31	2,924
B.C.	51	2,603	1,101	204,211	26,314	1,261,968	737	67,817	218	32,672	136	15,565
Yukon	Nil	-	18	6,021	1,241	44,913	26	2,982	Nil	-	Nil	-
Unklass- ified	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	1,721	151,549	11,838	3,226,989	227,261	19,502,030	13,817	2,194,306	1,867	649,895	1,705	539,253
	Natural Resources		Financial		Personal Corporation		All Others		Unclassified		Totals	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	Nil	\$ -	16	\$ 530	1/	\$ 1/	119	\$ 8,003	-	\$ -	895	\$ 114,133
N.S.	17	1,205	48	46,955	18	17,916	1,348	303,299	-	-	9,864	346,569
N.B.	19	9,365	30	51,576	33	109,569	799	189,913	-	-	5,808	727,933
Que.	39	6,780	6,461	5,351,476	143	1,738,834	4,065	2,072,791	-	-	76,278	18,712,664
Ont.	81	34,218	8,494	7,847,157	310	2,947,094	5,393	2,405,411	-	-	127,353	24,956,777
Man.	1/	1/	84	17,059	118	153,059	963	159,809	-	-	16,012	1,591,876
Sask.	1/	1/	135	24,128	8	1,981	139	13,964	-	-	8,049	326,450
Alta.	14	5,831	160	26,406	47	53,009	579	77,744	-	-	13,768	874,923
B.C.	122	7,268	2,780	969,695	242	341,441	2,027	261,230	-	-	33,728	3,164,670
Yukon	22	2,634	1/	1/	Nil	-	35	802	-	-	1,342	57,352
Unklass- ified	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	314	67,260	18,188	14,314,183	919	5,362,903	15,467	5,472,969	-	132	293,097	51,472,509
Net Adjustments	-	-	Nil	-	-	-	-	-	-	132	-	518,638
NET TOTALS	-	-	-	-	-	-	-	-	-	-	293,097	50,553,850

1/ Classes grouped to conceal identity of taxpayers.

14. Number of Corporate Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Income Classes, Fiscal Year 1939-1940.

Income Class	Taxpayers		Net Income		Tax Assessed		
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Up to \$2,000	9,201	52.22	\$ 5,594,098	0.98	\$	\$	
\$ 2,000 to \$ 3,000	1,268	7.20	3,114,363	0.57	593	909,608	1.02
\$ 3,000 to \$ 4,000	844	4.79	2,939,573	0.54	2,552	458,711	0.53
\$ 4,000 to \$ 5,000	608	3.45	2,746,126	0.50	3,483	436,581	0.55
\$ 5,000 to \$ 6,000	495	2.81	2,710,875	0.50	4,616	403,201	0.51
\$ 6,000 to \$ 7,000	372	2.11	2,396,207	0.44	5,476	406,340	0.51
\$ 7,000 to \$ 8,000	305	1.73	2,235,534	0.43	6,441	350,462	0.44
\$ 8,000 to \$ 9,000	297	1.69	2,511,955	0.46	7,527	334,783	0.42
\$ 9,000 to \$ 10,000	230	1.31	2,167,853	0.40	8,458	354,733	0.48
\$ 10,000 to \$ 15,000	866	4.91	10,783,085	1.98	9,425	311,052	0.39
\$ 15,000 to \$ 20,000	582	3.30	10,125,077	1.85	12,452	1,563,850	1.98
\$ 20,000 to \$ 25,000	359	2.04	8,146,550	1.49	17,397	1,432,670	1.81
\$ 25,000 to \$ 30,000	276	1.57	7,547,187	1.38	22,692	1,142,318	1.45
\$ 30,000 to \$ 35,000	185	1.05	5,996,803	1.38	27,345	1,070,059	1.35
\$ 35,000 to \$ 40,000	171	0.97	6,445,598	1.10	32,415	816,556	1.03
\$ 40,000 to \$ 45,000	127	0.72	5,515,844	1.19	37,694	875,478	1.11
\$ 45,000 to \$ 50,000	89	0.50	4,419,233	1.00	43,432	758,829	0.96
\$ 50,000 or over ...	1,335	7.58	460,380,344	0.81	49,643	620,077	0.78
Unclassified	8	0.05	235,750	84.34	344,854	66,972,154	84.60
				0.04	29,461	38,849	0.05
TOTALS	17,618	100.00	545,832,055	100.00	30,981	79,166,311	100.00
Debit adjustments .				-	-	962,842	-
NET TOTALS	17,618		545,832,055	-	30,981	78,203,469	-

15. Number of Corporate Taxpayers and Amount of Net Incomes Assessed by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	Under \$2,000			\$2,000 to \$3,000			\$3,000 to \$4,000			\$4,000 to \$5,000			\$5,000 to \$6,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	66	\$ 39,700	11	\$ 27,819	6	\$ 21,144	3	\$ 12,842	4	\$ 22,906					
Nova Scotia	188	123,444	27	65,275	18	59,705	12	55,294	23	120,353					
New Brunswick	225	122,670	24	57,019	16	56,755	10	45,261	10	55,764					
Quebec	2,835	1,652,235	382	944,756	246	843,289	157	707,500	151	819,312					
Ontario	3,284	2,016,025	490	1,200,479	341	1,195,959	282	1,280,052	189	1,039,075					
Manitoba	583	314,318	74	177,797	34	119,711	23	106,051	21	116,526					
Saskatchewan	283	108,256	26	65,419	14	51,007	8	34,386	7	38,308					
Alberta	446	254,594	47	113,130	38	134,061	31	143,089	23	129,775					
Br. Columbia	1,291	719,857	187	462,668	131	457,942	82	361,650	67	368,856					
Yukon	1/	1/	Nil	1/	1/	1/	1/	1/	Nil	1/					
TOTALS	9,201	5,354,098	1,268	3,114,363	844	2,939,573	608	2,746,126	495	2,710,875					
	\$6,000 to \$7,000			\$7,000 to \$8,000			\$8,000 to \$9,000			\$9,000 to \$10,000			\$10,000 to \$15,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
P. E. Island	5	\$ 32,745	5	\$ 38,062	6	\$ 50,892	3	\$ 27,688	15	\$ 199,597					
Nova Scotia	8	50,961	11	82,570	5	42,334	9	84,563	23	280,574					
New Brunswick	8	52,235	5	42,864	6	57,721	1/	1/	16	193,481					
Quebec	96	622,262	84	632,352	91	769,932	72	684,176	252	3,160,573					
Ontario	145	935,386	119	893,106	115	938,896	99	917,391	378	4,694,194					
Manitoba	20	130,562	16	119,690	9	76,329	10	93,659	40	479,204					
Saskatchewan	6	39,462	3	22,709	8	69,999	1/	1/	7	90,466					
Alberta	27	123,713	16	119,000	11	94,455	7	65,391	35	427,638					
Br. Columbia	64	408,881	46	345,180	46	391,348	30	294,380	100	1,257,358					
Yukon	Nil	1/	1/	1/	Nil	1/	Nil	1/	Nil	1/					
TOTALS	372	2,396,207	305	2,295,534	297	2,511,955	230	2,167,853	866	10,783,085					

15. Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000			\$20,000 to \$25,000			\$25,000 to \$30,000			\$30,000 to \$35,000			\$35,000 to \$40,000		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
P.E. Island	17	295,017	10	235,808	77	185,256	12	387,150	8	305,469					
Nova Scotia	24	386,057	3	71,510	8	217,826	4	137,915	1/	1/					
New Brunswick	20	170,020	3	69,208	3	105,269	7	232,002	3	118,561					
Quebec	166	2,907,894	106	2,381,675	55	1,438,281	37	1,158,941	38	1,455,973					
Ontario	242	4,211,886	180	4,042,842	145	3,975,869	87	2,846,676	92	3,416,634					
Manitoba	24	412,973	18	400,025	16	442,241	12	378,557	5	187,556					
Saskatchewan	10	187,235	1/	1/	1/	1/	Nil	-	Nil	-					
Alberta	13	233,807	6	162,266	9	217,828	8	264,847	3	112,505					
Br. Columbia	76	1,320,138	33	783,178	33	904,619	18	590,715	22	848,899					
Yukon	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-					
TOTALS	582	10,125,077	359	8,146,550	276	7,547,187	185	5,996,803	171	6,445,598					
	\$40,000 to \$45,000			\$45,000 to \$50,000			\$50,000 and over			TOTAL					
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
P.E. Island	5	215,558	4	189,773	29	4,889,213			216	7,176,644					
Nova Scotia	6	257,419	6	289,436	26	5,238,782			401	7,567,112					
New Brunswick	5	222,531	1/	1/	26	4,277,068			377	5,878,429					
Quebec	28	1,232,920	21	1,040,969	308	99,873,069			5,125	122,386,109					
Ontario	60	2,576,793	45	2,251,335	760	282,213,000			7,053	320,666,198					
Manitoba	7	336,160	Nil	-	54	19,958,249			966	23,849,803					
Saskatchewan	Nil	-	1/	1/	8	690,508			380	1,397,755					
Alberta	8	343,076	4	192,804	29	6,677,591			754	9,809,570					
Br. Columbia	8	331,587	9	454,916	95	36,562,858			2,338	46,864,880					
Yukon	Nil	-	Nil	-	Nil	-			8	235,750					
TOTALS	127	5,515,844	89	4,419,233	1,335	460,380,344			17,613	545,832,055					

1/ Classes grouped to conceal identity of taxpayers.

16. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	66	\$ 6,793	11	\$ 3,061	6	\$ 2,710	3	\$ 1,581	4	\$ 2,568
Nova Scotia .	188	19,281	27	9,813	18	8,964	12	8,294	23	18,123
New Brunswick	225	13,506	24	8,637	16	8,513	10	6,822	10	8,365
Quebec	2,835	249,320	382	136,205	246	123,066	157	100,101	151	119,264
Ontario	3,284	304,758	490	178,821	341	180,230	282	190,800	189	161,596
Manitoba	583	47,263	74	26,427	34	18,042	23	15,755	21	17,047
Saskatchewan	283	16,207	26	9,830	14	7,585	8	5,158	7	5,787
Alberta	446	38,314	47	16,132	38	18,600	31	21,035	23	18,772
Br. Columbia	1,291	109,167	187	69,785	131	68,871	82	53,654	67	54,813
Yukon	1/	1/	Nil	-	1/	1/	1/	1/	Nil	-
Unclassified	-	-	-	-	-	-	-	-	-	-
TOTALS	9,201	809,608	1,268	458,711	844	436,581	608	403,201	495	406,340
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	5	\$ 3,729	5	\$ 5,006	6	\$ 4,747	3	\$ 1,957	15	\$ 16,218
Nova Scotia .	8	7,644	11	12,368	5	6,358	9	12,685	23	41,416
New Brunswick	8	7,835	5	6,430	6	8,658	1/	1/	16	29,116
Quebec	96	87,652	84	89,017	91	111,001	72	93,382	252	445,184
Ontario	145	140,669	119	132,057	115	140,156	99	137,244	378	698,188
Manitoba	20	19,577	16	18,013	9	11,486	10	14,049	40	70,778
Saskatchewan	6	5,919	3	3,406	8	10,500	1/	1/	7	13,570
Alberta	20	18,971	16	17,864	11	14,270	7	9,174	35	60,048
Br. Columbia	64	58,466	46	50,621	46	57,557	30	42,560	100	189,333
Yukon	Nil	-	1/	1/	Nil	-	Nil	-	Nil	-
Unclassified	-	-	-	-	-	-	-	-	-	-
TOTALS	372	350,462	305	334,783	297	364,733	230	311,052	866	1,563,850

16. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	17	27,795	10	15,799	7	10,497	12	26,753	8	19,548
Nova Scotia	24	58,578	3	10,732	8	31,864	4	20,707	1/	1/
New Brunswick	10	25,498	3	10,381	3	15,546	7	34,800	3	17,784
Quebec	166	385,642	106	318,294	55	186,620	37	145,310	38	165,881
Ontario	242	613,831	180	590,959	145	587,793	87	405,818	92	500,648
Manitoba	24	61,999	18	60,004	16	66,273	12	54,573	5	27,406
Saskatchewan	10	26,093	1/	1/	1/	1/	-	-	-	-
Alberta	13	36,016	6	20,224	9	37,192	8	39,988	3	16,876
Br. Columbia	76	197,219	33	115,926	33	134,275	18	88,607	22	127,335
Yukon	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
Unclassified	-	-	-	-	-	-	-	-	-	-
TOTALS	582	1,432,670	359	1,142,318	276	1,070,059	185	816,556	171	875,478
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		Unclassified		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	5	18,218	4	17,833	29	217,812	-	-	216	402,625
Nova Scotia	6	38,613	6	41,994	28	812,146	-	-	401	1,159,580
New Brunswick	5	33,380	1/	1/	26	652,508	-	-	377	892,778
Quebec	28	139,865	21	138,018	308	14,367,480	-	-	5,125	17,401,102
Ontario	60	376,143	45	325,073	760	41,419,499	-	-	7,053	47,084,283
Manitoba	7	50,524	-	-	54	2,923,376	-	-	966	3,502,590
Saskatchewan	-	-	1/	1/	8	103,576	-	-	380	207,632
Alberta	8	52,578	4	28,921	29	1,003,646	-	-	754	1,466,619
Br. Columbia	8	49,709	9	68,237	95	5,472,112	-	-	2,338	7,008,253
Yukon	Nil	-	Nil	-	Nil	-	-	-	8	35,362
Unclassified	-	-	-	-	-	-	8	35,362	-	3,487
TOTALS	127	758,829	89	620,077	1,335	66,972,154	8	38,849	17,618	79,166,311
Debit Adjustments	-	-	-	-	-	-	-	-	-	-
NET TOTALS	-	-	-	-	-	-	-	-	17,618	78,203,469

1/ Classes grouped to conceal identity of taxpayers.

17. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes
Fiscal Year 1939-1940.

(Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers		Tax Assessed		Taxpayers		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
			\$				\$	
Up to \$2,000	9,201	52.22	809,698	1.02	9,201	52.22	809,698	1.02
\$ 2,000 to \$ 3,000	1,268	7.20	458,711	0.58	10,469	59.42	1,268,319	1.60
\$ 3,000 to \$ 4,000	844	4.79	436,581	0.55	11,313	64.21	1,704,900	2.15
\$ 4,000 to \$ 5,000	608	3.45	403,201	0.51	11,921	67.66	2,108,100	2.66
\$ 5,000 to \$ 6,000	495	2.81	406,340	0.51	12,416	70.47	2,514,441	3.18
\$ 6,000 to \$ 7,000	372	2.11	350,462	0.44	12,788	72.58	2,864,903	3.62
\$ 7,000 to \$ 8,000	305	1.73	334,783	0.42	13,093	74.31	3,199,686	4.04
\$ 8,000 to \$ 9,000	297	1.69	364,733	0.46	13,390	76.00	3,564,419	4.50
\$ 9,000 to \$10,000	230	1.31	311,052	0.39	13,620	77.31	3,875,470	4.90
\$10,000 to \$15,000	866	4.91	1,563,850	1.98	14,486	82.22	5,439,320	6.87
\$15,000 to \$20,000	582	3.30	1,432,670	1.81	15,068	85.52	6,871,991	8.68
\$20,000 to \$25,000	359	2.04	1,142,318	1.45	15,427	87.56	8,014,309	10.12
\$25,000 to \$30,000	276	1.57	1,070,059	1.35	15,703	89.13	9,084,368	11.48
\$30,000 to \$35,000	185	1.05	816,556	1.03	15,888	90.18	9,900,924	12.51
\$35,000 to \$40,000	171	0.97	875,478	1.11	16,059	91.15	10,776,402	13.61
\$40,000 to \$45,000	127	0.72	758,829	0.96	16,186	91.87	11,535,231	14.57
\$45,000 to \$50,000	89	0.50	620,077	0.78	16,275	92.37	12,155,307	15.35
\$50,000 or over ...	1,335	7.58	66,972,154	84.60	17,610	99.95	79,127,462	99.95
Unclassified	8	0.05	38,849	0.05	17,618	100.00	79,166,311	100.00
TOTALS	17,618	100.00	79,166,311	100.00				
Debit adjustments .			962,842					
NET TOTALS	17,618		78,203,469					

18. Average Corporate Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

Income Class	Amount	Occupation Classs	Amount
	\$		\$
Up to \$2,000	87.99	Agrarians	813.41
\$ 2,000 to \$ 3,000	361.75	Merchants, retail	1,274.05
\$ 3,000 to \$ 4,000	517.27	Merchants, wholesale ..	2,360.74
\$ 4,000 to \$ 5,000	663.15	Manufacturers	8,190.61
\$ 5,000 to \$ 6,000	820.88	Natural resources	30,499.61
\$ 6,000 to \$ 7,000	942.10	Financial	2,490.63
\$ 7,000 to \$ 8,000	1,097.64	Transportation and public utilities	10,399.10
\$ 8,000 to \$ 9,000	1,228.05	All others	1,489.00
\$ 9,000 to \$10,000	1,352.39		
\$10,000 to \$15,000	1,805.83		
\$15,000 to \$20,000	2,461.63		
\$20,000 to \$25,000	3,181.94		
\$25,000 to \$30,000	3,877.02		
\$30,000 to \$35,000	4,413.81		
\$35,000 to \$40,000	5,119.75		
\$40,000 to \$45,000	5,975.03		
\$45,000 to \$50,000	6,967.15		
\$50,000 or over	50,181.38		
General Average ...	4,438.83		

19. Number of Corporate Taxpayers, Amount of Total and Average Incomes and Tax Assessed Thereon,
by Occupation Classes, Fiscal Year 1939-1940.

Occupation Class	Taxpayers		Net Income		Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount
			\$		\$	\$
Agrarians	148	0.84	823,078	0.15	5,561	120,386
Merchants, retail ...	3,440	19.53	28,494,718	5.22	8,283	4,382,759
Merchants, wholesale	1,931	10.96	30,499,657	5.59	15,795	4,558,606
Manufacturers	4,711	26.74	257,384,685	47.16	54,635	38,585,983
Natural resources ...	335	1.90	68,446,791	12.54	204,319	10,217,371
Financial	3,457	19.62	75,329,174	13.80	21,790	8,610,142
Transportation and public utilities ..	823	4.67	56,902,835	10.42	69,141	8,558,562
All others	2,773	15.74	27,951,117	5.12	10,080	4,129,015
Unclassified						3,487
TOTALS	17,618	100.00	545,832,055	100.00	30,981	79,166,311
Debit adjustments ...						962,842
NET TOTALS	17,618					78,203,469

20. Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

Province	Agrarians		Merchants Retail		Merchants Wholesale		Manufacturers		Natural Resources	
	No	Amount	No.	Amount	No	Amount	No.	Amount	No.	Amount
P.E. Island	8	\$ 4,501	20	124,567	4	\$ 9,127	22	68,896	Nil	\$ -
Nova Scotia	1/	1/	92	567,852	36	171,738	102	3,929,609	21	414,359
New Brunswick	3	431	113	465,915	46	998,429	74	2,387,106	18	161,525
Quebec	10	58,062	1,112	4,112,920	559	12,240,060	1,485	44,953,385	59	6,217,258
Ontario	45	472,139	1,011	16,268,131	672	8,127,346	2,295	185,765,094	123	40,351,570
Manitoba	8	12,487	185	3,168,545	221	4,824,156	146	1,873,314	15	9,950,418
Saskatchewan	7	10,828	178	327,844	21	110,417	40	454,799	5	86,148
Alberta	20	117,598	198	562,041	79	614,749	105	3,307,547	46	989,424
Br. Columbia	47	147,032	531	2,896,903	293	3,403,635	442	14,644,935	48	10,276,089
Yukon	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/
TOTALS	148	823,078	3,440	28,494,718	1,931	30,499,657	4,711	257,384,685	335	68,446,731
	Financial				Transportation and Public Utilities		All Others		Totals	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	150	\$ 6,921,622	4	40,396	8	\$ 7,535	216	\$ 7,176,644		
Nova Scotia	42	632,165	44	1,361,807	64	489,581	401	7,567,111		
New Brunswick	38	92,965	28	1,069,162	57	702,896	377	5,878,429		
Quebec	908	22,141,141	237	25,121,376	755	7,541,907	5,125	122,386,109		
Ontario	1,709	41,241,017	220	14,612,652	978	13,828,249	7,053	320,666,198		
Manitoba	191	2,714,950	33	387,754	167	917,984	966	23,849,608		
Saskatchewan	61	143,074	13	166,663	55	97,982	380	1,397,755		
Alberta	119	446,069	36	3,085,750	151	686,393	754	9,809,571		
Br. Columbia	239	996,170	208	11,057,275	530	3,442,841	2,338	46,864,880		
Yukon	1/	1/	1/	1/	8	235,750	8	235,750		
TOTALS	3,457	75,329,173	823	56,902,835	2,773	27,951,118	17,618	545,832,055		

1/ Classes grouped to conceal identity of taxpayers.

21. Number of Corporate Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

Province	Agrarians		Merchants Retail		Merchants Wholesale		Manufacturers		Natural Resources	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	8	676	20	18,170	4	1,369	22	10,227	Nil	-
Nova Scotia	1/	1/	92	85,343	36	26,108	102	616,779	21	62,647
New Brunswick	3	66	113	69,980	46	149,690	74	369,033	18	24,229
Quebec	10	8,762	1,112	613,338	559	1,826,385	1,485	6,673,097	59	910,454
Ontario	45	70,863	1,011	2,551,029	672	1,208,108	2,295	27,894,997	123	6,039,559
Manitoba	8	1,873	185	475,716	221	727,429	146	250,060	15	1,432,651
Saskatchewan	7	1,626	178	49,240	21	16,562	40	68,233	5	12,935
Alberta	20	14,462	198	84,971	79	92,291	105	497,896	46	149,489
Br. Columbia	47	22,058	531	434,972	293	510,664	442	2,205,661	48	1,525,409
Yukon	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/
Head Office	-	-	-	-	-	-	-	-	-	-
TOTALS	148	120,386	3,440	4,382,759	1,931	4,558,606	4,711	38,585,983	335	10,217,371
	Financial		Transportation and Public Utilities		All Others		Unclassified		TOTALS	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	150	364,995	4	6,060	8	1,128	-	-	216	402,625
Nova Scotia	42	93,730	44	201,145	64	73,828	-	-	401	1,159,580
New Brunswick	38	14,080	28	160,471	57	105,230	-	-	377	892,778
Quebec	908	2,390,378	237	3,881,473	755	1,097,215	-	-	5,125	17,401,102
Ontario	1,709	5,170,702	220	2,104,555	978	2,044,471	-	-	7,053	47,084,283
Manitoba	191	358,569	33	58,322	167	137,969	-	-	366	3,502,590
Saskatchewan	61	19,349	13	24,999	55	14,688	-	-	380	207,632
Alberta	119	63,739	36	462,437	151	103,334	-	-	754	1,468,619
Br. Columbia	239	134,598	208	1,659,100	530	515,791	-	-	2,338	7,008,253
Yukon	1/	1/	1/	1/	8	35,362	-	-	8	35,362
Head Office	-	-	-	-	-	-	-	-	-	-
TOTALS	3,457	8,610,142	823	8,558,562	2,773	4,129,015	-	-	17,618	79,166,311
Debit adjustments	-	-	-	-	-	-	-	-	-	-
NET TOTALS	-	-	-	-	-	-	-	-	17,618	78,203,469

1/ Classes grouped to conceal identity of taxpayers.

68-D-21

Printed in the Dominion Bureau of Statistics by Courtesy of the Hon. J. A. MacKinnon, M.P.,
Minister of Trade and Commerce.

UNIVERSITY
DEPT. OF NATIONAL REVENUE
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Publications

NON-REPRODUCIBLE

CANADA

DOMINION INCOME TAX, EXCESS PROFITS TAX
AND SUCCESSION DUTY STATISTICS

TAX COLLECTIONS 1917 TO 1944 FISCAL YEARS

ESTIMATED DISTRIBUTION OF INDIVIDUAL TAXPAYERS
FOR THE 1944 TAXATION YEAR

ASSESSMENT STATISTICS 1942-43 FISCAL YEAR

ASSESSMENT STATISTICS 1941-42 FISCAL YEAR

Prepared by the Taxation Division, Department of National Revenue and
Published by Authority of Col. the Hon. C.W.G. Gibson, K.C., M.C., V.D., M.P.,
Minister of National Revenue.



OTTAWA
1944

Price 25 cents

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DEPARTMENT OF NATIONAL REVENUE - OTTAWA
(Printed in the Dominion Bureau of Statistics)

TAXATION STATISTICS IN CANADA

INCOME TAX, EXCESS PROFITS TAX AND SUCCESSION DUTIES

New Basis of Compilation - In the published statement of 1943, notice was given that arrangements were under way for the publication of statistics on an Income Taxation Year basis. This year's statement takes the initial step in that direction and later statements will complete the transition.

The decision to make the change is occasioned by the growing interest in income tax statistics from an economic and social standpoint. Formerly the statistics were in the nature of an administrative report covering the annual work accomplished by the Taxation Division of the Department of National Revenue during a Government Fiscal Year. Now, it is believed that the statistics are of sufficient importance to be presented in the nature of a national report covering the income earned by, and the taxes levied on, all taxpayers in respect of a specific Calendar or Taxation Year. All income tax statistics must relate to a period of time. Formerly the statistics related to the Fiscal Year in which the income was assessed by the Department; thus, income earned in 1941 may be assessed in the 1942-43 Fiscal Year and becomes a part of the 1943 statistics. On the new basis the statistics will be related to the year in which the income is earned by the taxpayer and all incomes earned in 1941 will be combined to form the 1941 Taxation Year statistics regardless of when the assessments are made by the Department. This describes the change of basis in its broadest aspect. A more detailed account is provided in the body of the report where brief textual comments accompany each statistical table. The reader is cautioned to give due attention to these comments before considering the quantitative tables.

The report is divided into three sections:

Collection Statistics - No basic change in presentation from previous reports.

Assessment Statistics on a Taxation Year Basis - New basis of presentation.

Assessment Statistics on a Fiscal Year Basis - Old basis of presentation, continued for purposes of record only.

Collection Statistics - Collection statistics are gathered by the accounting section at the time the payments are made and therefore have the value of being very up to date. Their timeliness has been enhanced within the past two years by the adoption of the "pay-as-you-go" system which results in collecting tax substantially during the year in which the income is earned and, on the average, about ten months prior to the actual filing of an income tax return by the taxpayer. The payments on behalf of most taxpayers, however, are made by their employers and a cheque from one employer may cover the tax payments of hundreds of employees. At this stage therefore it is not possible to link the monies received to the individuals who are, in the final analysis, contributing the tax. Collection statistics, as such, are for this reason not capable of being closely related to the persons who are being taxed and any statistical tables which attempt to describe the taxpayer, such as by occupation or income class, must be based on the income tax return which is filed by the taxpayer many months after the payment of his tax.

Assessment Statistics on a Taxation Year Basis - A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the "Income War Tax Act". In the case of individuals this period is almost always a Calendar Year and in the case of corporations it is the Calendar Year in which the corporation's fiscal period ends. The taxpayer's declaration of income for each Taxation Year is made on the official income tax return prescribed by the Minister. "Assessment Statistics" are gathered from these income tax returns after the returns have been checked and verified or corrected by the assessing section.

Assessment Statistics on a Taxation Year basis are a compilation of all statistics drawn from the assessed tax returns for a specific Taxation Year and the resulting table portrays the tax conditions in Canada for that specific year. Hitherto the Department of National Revenue has not issued statistics on a Taxation Year basis but the first step in this direction is being made in the present report.

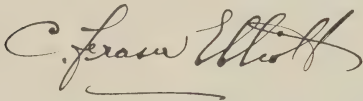
Assessment Statistics on a Fiscal Year Basis - A Government Fiscal Year is a twelve-month period ending on March 31st in each year, the 1944 Fiscal Year consisting of the last nine months of 1943 and the first

three months of 1944. In the past the Department of National Revenue has issued all assessment statistics on a Fiscal Year basis and the figures were drawn from all returns actually assessed during the twelve-month period regardless of which Taxation Year the assessments applied to; thus, the Fiscal Year statistics would consist of the partial statistics for several Taxation Years.

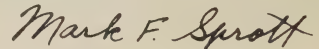
In practice, prior to the outbreak of war, the returns assessed in a given Fiscal Year, say 1939, would predominantly consist of returns covering the 1937 Taxation Year. This is understood by recalling that most returns for the 1937 Taxation Year would be filed early in 1938 and would be assessed during the last nine months of 1938 and the first three months of 1939, thus becoming embodied in the March 31, 1939, Fiscal Year statistics. On this basis, the statistics were called 1939 statistics because the assessments were completed by the administration during the 1939 Fiscal Year even though the incomes were earned in 1937. However, the 1939 Fiscal Year statistics would not be precisely related to the 1937 Taxation Year. Each year some taxpayers die and the executors file a return for the period of the year up to the time of death. The administration will assess these returns rapidly in order to permit the early settlement of the estate. This procedure results in a number of 1937 Taxation Year returns being assessed in the 1938 Fiscal Year. On the other hand, some 1937 Taxation Year returns might involve points of contention requiring protracted consultations with the taxpayer and in such a case the return might not be finally assessed until the 1940 Fiscal Year.

It will be readily understood from the above paragraph that the Income Tax administration at any point of time is simultaneously assessing the tax returns for several different Taxation Years and that any report which groups the statistics on the basis of when the assessment was completed by the Department will contain a mixture of figures from different Taxation Years.

The value of income tax statistics from a national standpoint is greatly impaired if the figures cannot be related to a specific Taxation or Calendar Year and for this reason it has been decided to withhold the future publication of assessment statistics until they accurately reflect a given Taxation or Calendar Year. In the present report, however, the statistics for the 1943 and 1942 Fiscal Years are again reported on the old basis for purposes of record.



Deputy Minister of National Revenue for Taxation,
Department of National Revenue.



Chief Statistician, Taxation Division,
Department of National Revenue.

SECTION I - COLLECTION STATISTICS

TABLE A

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

the "Income War Tax Act" enacted 1917,
"The Excess Profits Tax Act, 1940",
"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the present Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year.

ANNUAL COLLECTIONS OF THE TAXATION DIVISION

DEPARTMENT OF NATIONAL REVENUE

FISCAL YEAR ENDED MARCH, 31	INCOME TAX \$	EXCESS PROFITS TAX \$	SUCCESSION DUTIES \$	TOTAL \$
1917	-	12,506,517	-	12,506,517
1918	-	21,271,084	-	21,271,084
1919	9,349,720	32,970,062	-	42,319,782
1920	20,263,740	44,143,184	-	64,406,924
1921	46,381,824	40,841,401	-	87,223,225
1922	78,684,355	22,815,667	-	101,500,022
1923	59,711,538	13,031,462	-	72,743,000
1924	54,204,028	4,752,681	-	58,956,709
1925	56,248,043	2,704,427	-	58,952,470
1926	55,571,962	1,173,449	-	56,745,411
1927	47,386,309	710,102	-	48,096,411
1928	56,571,047	956,031	-	57,527,078
1929	59,422,323	455,232	-	59,877,555
1930	59,020,726	173,300	-	69,194,026
1931	71,048,022	34,430	-	71,082,452
1932	61,254,400	3,000	-	61,257,400
1933	62,066,697	54	-	62,066,751
1934	61,399,172	Nil	-	61,399,172
1935	66,808,066	"	-	66,808,066
1936	82,709,803	"	-	82,709,803
1937	102,365,242	"	-	102,365,242
1938	120,365,532	"	-	120,365,532
1939	142,026,138	"	-	142,026,138
1940	134,448,566	"	-	134,448,566
1941	248,143,022	23,995,269	-	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
TOTALS	4,337,638,999	1,281,006,214	35,249,888	5,653,895,101

TABLE B

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

COST OF COLLECTIONS

FISCAL YEAR ENDED MARCH 31	TOTAL ANNUAL COLLECTIONS	TOTAL ANNUAL COST	PERCENTAGE COST OF COLLECTION
	\$	\$	
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,438,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
TOTALS	5,653,895,101	63,032,251	1.11

TABLE C

SUBDIVISION OF COLLECTIONS

I

INCOME WAR TAX ACT - SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals - This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rate structure is set forth in paragraphs A and AA of the First Schedule to the Act.

General Income Tax on Corporations - This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rate of tax has been unchanged since the 1940 Taxation Year at 18%, the rate for companies filing consolidated returns is 20%. Certain "Non-Resident Owned Investment Corporations" as defined in the Act are subject to a 22½% rate of tax.

Tax on Dividends and Interest -

(A) If Paid to Residents in a Currency at a Premium in Excess of 5% - Under Section 9B of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.

(B) If Paid to Non-Residents - Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyright and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.

15% Tax on Rents and Royalties Paid to Non-Residents - This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax - Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax - Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation or Calendar Years 1940 and 1941. The tax was deductible at the source from payments of salary, wages, dividends or interest beginning on July 1, 1940 and terminating on August 31, 1942. It was cancelled when a system of tax deduction at source for general income tax was introduced on September 1, 1942. All deductions made during the eight months from January 1 to August 31, 1942, were credited to the general income tax of the individual concerned.

Although it was levied under a separate section of the Act this tax, while it existed, was an integral and important part of the general structure for taxing individuals and for this reason is shown below as part of the general tax collected under Section 9(1). This is considered a satisfactory method of revealing the growth of individual tax collections during the war period.

The actual collection of National Defence Tax during the life of the tax was as follows by months:

MONTH	AMOUNT COLLECTED \$	RATE OF DEDUCTION
AUGUST 1940	2,590	From July 1, 1940 to July 1, 1941 -
SEPTEMBER	4,678,658	Single person earning between
OCTOBER	4,248,554	\$600 and \$1,200 annually - 2% on
NOVEMBER	3,688,825	total income
DECEMBER	3,437,010	Single person earning over \$1,200
JANUARY 1941	4,041,804	annually - 3% on total income
FEBRUARY	3,656,489	Married person earning over \$1,200
MARCH	3,918,087	annually - 2% on total income.
APRIL	3,658,945	
MAY	3,841,426	
JUNE	4,072,745	
JULY	4,333,198	From July 1, 1941 to August 31, 1942 -
AUGUST	8,727,481	Single person earning between
SEPTEMBER	10,907,239	\$660 and \$1,200 annually - 5% on
OCTOBER	10,647,861	total income
NOVEMBER	11,487,369	Single person earning over
DECEMBER	11,032,795	\$1,200 annually - 7% on total income
JANUARY 1942	13,522,279	Married person earning over
FEBRUARY	11,102,487	\$1,200 annually - 5% on total income.
MARCH	13,302,922	
APRIL	11,690,867	
MAY	13,141,181	
JUNE	12,157,584	
JULY	12,769,308	
AUGUST	14,121,426	
SEPTEMBER	12,793,272	
BALANCE	3,912,529	
TOTAL COLLECTED	214,894,931	

1942 Deferred Tax - During 1942 the collection of individual income tax was converted to a "pay-as-you-go" basis. In order to facilitate this conversion the rates of taxation for the year 1942 were cut in half except in the case of individuals having investment income in excess of \$3,000. In the case of such persons a "Deferred Tax" was levied under Section 9A(1)(b) of the Act. This tax is payable upon the death of the taxpayer and therefore is designated as the "1942 Deferred Tax". The tax is imposed on investment income in excess of \$3,000 earned in the year 1942. The tax itself is non-recurring but revenues will be received from it for many years to come upon the death of those who were subject to the tax in 1942.

Until April 30, 1944, those liable for the Deferred Tax had the privilege of settling the liability immediately at a discount by paying the present value of the tax arrived at by the use of standard mortality tables and a 2% rate of interest. Collections of the Deferred Tax in the 1944 Fiscal Year therefore include payments from taxpayers who exercised this option during the year.

SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT

(For Fiscal Years ended March 31)

YEAR	GENERAL INCOME TAX		DIVIDENDS AND INTEREST SECT. 9B	TAX ON RENTS AND ROYALTIES SECT. 27	GIFT TAX SECT. 88	1942 DEFERRED TAX SECT. 9A (1)(b)	TOTAL INCOME WAR TAX
	INDIVIDUALS SECT. 9 - 1	CORPORATIONS SECT. 9 - 2					
	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830	-	-	-	-	9,349,720
1920	13,195,314	7,068,426	-	-	-	-	20,263,740
1921	32,532,526	13,849,298	-	-	-	-	46,381,824
1922	39,820,597	38,863,758	-	-	-	-	78,684,355
1923	31,689,393	28,022,145	-	-	-	-	59,711,538
1924	25,657,335	28,546,693	-	-	-	-	54,204,028
1925	25,156,768	31,091,275	-	-	-	-	56,248,043
1926	23,849,475	31,722,487	-	-	-	-	55,571,962
1927	18,043,261	29,343,048	-	-	-	-	47,386,309
1928	23,222,891	33,348,156	-	-	-	-	56,571,047
1929	24,793,449	34,628,874	-	-	-	-	59,422,323
1930	27,237,502	41,783,224	-	-	-	-	69,020,726
1931	26,624,181	44,423,841	-	-	-	-	71,048,022
1932	24,772,846	36,481,554	-	-	-	-	61,254,400
1933	25,959,466	36,107,231	-	-	-	-	62,066,697
1934	29,183,715	27,385,822	4,829,635	-	-	-	61,399,172
1935	25,201,392	35,790,239	5,816,435	-	-	-	66,808,066
1936	32,788,746	42,518,971	7,207,601	-	194,485	-	82,709,803
1937	35,358,302	58,012,843	8,910,014	-	84,083	-	102,365,242
1938	40,070,942	69,768,605	10,152,088	-	373,897	-	120,365,532
1939	46,591,449	85,185,887	9,903,046	-	345,756	-	142,026,138
1940	45,008,858	77,920,002	11,121,632	-	398,074	-	134,448,566
1941	103,308,249(x)	131,565,710	12,282,259	759,957	226,847	-	248,143,022
1942	295,874,285(x)	185,835,699	26,642,106	1,626,669	264,258	-	510,243,017
1943	533,915,059(x)	347,969,723	26,710,946	1,369,851	223,093	-	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	1,151,757,035
TOTALS	2,367,399,653	1,809,989,065	149,246,566	5,028,866	3,657,126	2,317,733	4,337,638,999

(x) Includes National Defence Tax imposed under Section 91 of the Act as explained in the text above.

II

THE EXCESS PROFITS TAX ACT, 1940 - SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the excess business profits occurring in an expanded wartime economy. The Act applies to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average profit earned in the three best years of the four-year standard period extending from 1936 to 1939 inclusive. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939.

The Excess Profits Tax Act is not confined only to the taxing of "Excess Profits" as defined above. The Act also imposes a tax on "Total Profits" as indicated below. The tax is levied under Section 3

of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1944 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

- 1940 - 12% of total profits or 75% of excess profits whichever is greater.
- 1941 - 22% of total profits or 75% of excess profits whichever is greater.
- 1942 - First Six Months - Same tax rates as in 1941.
- 1942 - Second Six Months - 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1943 - 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1944 - Unchanged from 1943.

Note: Corporations paying the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War. No part of the 12% or 10% tax on total profits is refundable and no part of the 75% rate of tax on excess profits in effect prior to July 1, 1942, is refundable.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. After July 1, 1942, such corporations are subject only to the 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS

OR INDIVIDUALS IN BUSINESS

- 1940 - 12% of total profits or 75% of excess profits whichever is greater.
- 1941 - 15% of total profits or 75% of excess profits whichever is greater.
- 1942 - First Six Months - Same tax rates as in 1941.
- 1942 - Second Six Months - 15% of total profits or 100% of excess profits whichever is greater.
- 1943 - 15% of total profits or 100% of excess profits whichever is greater.
- 1944 - Unchanged from 1943.

Note: Taxpayers subject to the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to Excess Profits Tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor is deductible.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals".

TABLE D

SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940 BY FISCAL YEARS

YEAR	INDIVIDUALS	CORPORATIONS	TOTAL
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
TOTALS	36,429,295	1,046,032,836	1,082,462,131

III

THE DOMINION SUCCESSION DUTY ACT

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Estates of less than \$5,000 are wholly exempt from Dominion Succession Duty and estates of over \$5,000 are subject to varying exemptions ranging from \$20,000 for a widow to a minimum of \$1,000 per heir. The rates of duty also vary according to the relationship of the beneficiary to the deceased person. The range of Succession Duty is from 1½ to 27%. Collections under the Act are not subdivided except on a provincial basis which is given under Table "E".

TABLE E

TAX COLLECTIONS BY PROVINCES

1942, 1943 AND 1944 FISCAL YEARS

Item	TOTAL TAX COLLECTIONS		
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	912,841	1,723,750	2,274,882
Nova Scotia	14,690,032	31,404,762	41,972,053
New Brunswick	9,893,145	18,155,793	26,660,624
Quebec	200,522,959	434,742,868	492,710,468
Ontario	325,868,874	689,138,536	782,248,910
Manitoba	23,557,597	46,345,749	64,149,086
Saskatchewan	5,734,542	11,290,614	18,676,916
Alberta	13,255,346	29,185,685	48,230,819
British Columbia	55,530,474	115,345,851	156,984,799
Yukon	399,519	709,202	1,570,122
Head Office	2,607	22	16,027
TOTALS	652,367,936	1,378,042,832	1,635,494,706
INDIVIDUAL INCOME TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	483,893	591,347	1,157,775
Nova Scotia	8,884,184	16,310,837	26,797,390
New Brunswick	5,834,096	8,816,323	13,366,548
Quebec	79,187,566	149,319,074	210,354,179
Ontario	146,906,862	261,167,282	380,379,713
Manitoba	13,002,356	22,061,338	34,840,064
Saskatchewan	4,425,455	8,177,793	14,525,921
Alberta	9,886,505	16,357,848	32,143,747
British Columbia	26,979,023	50,646,780	95,109,123
Yukon	281,792	466,421	891,392
Head Office	2,553	16	4,890
TOTALS	295,874,285	533,915,059	809,570,762
CORPORATION INCOME TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	263,733	815,994	549,933
Nova Scotia	2,655,727	5,263,936	3,944,078
New Brunswick	2,308,780	3,271,427	3,930,395
Quebec	69,046,153	131,067,863	127,786,553
Ontario	90,846,409	167,189,766	138,565,206
Manitoba	5,379,018	9,835,211	10,159,911
Saskatchewan	640,489	1,161,615	1,325,798
Alberta	2,934,560	6,127,392	6,651,768
British Columbia	11,729,942	23,185,431	18,149,497
Yukon	30,834	51,082	304,438
Head Office	54	6	11,137
TOTALS	185,835,699	347,969,723	311,378,714

TABLE E - Concl'd.

Item	TAX ON DIVIDENDS AND INTEREST - COLLECTIONS		
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	54,827	25,981	74,497
Nova Scotia	132,740	142,245	137,976
New Brunswick	72,015	81,171	77,326
Quebec	8,370,613	8,313,456	8,023,661
Ontario	15,157,640	15,552,746	14,954,767
Manitoba	967,648	956,669	970,733
Saskatchewan	66,283	61,702	86,184
Alberta	139,143	285,787	215,077
British Columbia	1,648,613	1,284,369	1,125,569
Yukon	32,584	6,820	5,014
TOTALS	26,642,106	26,710,946	25,670,804
EXCESS PROFITS TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	107,475	274,137	450,206
Nova Scotia	2,934,395	9,431,877	10,649,031
New Brunswick	1,605,100	5,842,460	8,520,253
Quebec	39,971,887	140,288,745	139,662,464
Ontario	68,930,877	238,067,692	238,642,308
Manitoba	4,065,485	13,116,342	17,884,757
Saskatchewan	535,986	1,740,872	2,522,022
Alberta	2,118,544	6,069,346	8,786,159
British Columbia	14,844,652	39,567,305	41,233,984
Yukon	53,944	181,901	366,656
TOTALS	135,168,345	454,580,677	468,717,840
SUCCESSION DUTY COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	2,138	15,727	40,843
Nova Scotia	79,129	249,199	399,371
New Brunswick	67,557	142,227	323,156
Quebec	3,371,435	5,193,092	4,288,815
Ontario	3,003,417	6,243,663	8,016,707
Manitoba	106,113	354,307	231,991
Saskatchewan	21,434	144,201	203,046
Alberta	102,282	304,337	361,129
British Columbia	202,884	624,912	1,154,933
Yukon	185	1,818	- 160(x)
TOTALS	6,956,574	13,273,483	15,019,831

(x) Debit amount.

TABLE F

COLLECTIONS ON A "TAXATION YEAR" BASIS

(i.e. Relating the Tax back to the Year in which the Income was Received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is almost entirely collected in the two following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1944, general Head Office accounts were open for the Taxation Years 1944, 1943 and 1942 and the "Combined Account" was known as 1917-41. All collections in the Combined Account are, in the table below, credited to the last year in the Combined Account which in the case above is 1941. In the succeeding year the "Combined Account" will be known as 1917-42 and all the collections in this account for a twelve-month period will be credited to 1942. The collections received in the Combined Account are relatively small and as each Taxation Year eventually received the "combined" revenues for a twelve-month period it is not believed that this procedure in any way affects the comparative table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes. It is not to be understood from the foregoing description that the account of an individual taxpayer is closed off for any Taxation Year until full payment is received.

The following table distributes the collections from individual and corporation income and excess profits tax on a Taxation Year basis. It will be noted that the collections for the last three years are still open.

INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS BY
TAXATION YEARS

TAXATION YEAR	INCOME TAX		EXCESS PROFITS TAX		TOTAL
	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS	
	\$	\$	\$	\$	\$
1917	11,646,282	4,637,894	-	-	16,284,176
1918	18,451,139	7,958,131	-	-	26,409,270
1919	33,278,516	20,335,729	-	-	53,614,245
1920	39,214,286	35,730,601	-	-	74,944,887
1921	29,434,661	26,622,035	-	-	56,056,696
1922	24,656,682	26,862,248	-	-	51,518,930
1923	25,132,971	30,625,328	-	-	55,758,299
1924	24,531,166	31,631,290	-	-	56,162,456
1925	19,417,049	28,973,085	-	-	48,390,134
1926	21,474,946	31,195,304	-	-	52,670,250
1927	22,317,810	33,923,492	-	-	56,241,302
1928	26,059,863	41,658,016	-	-	67,717,879
1929	26,976,728	44,845,939	-	-	71,822,667
1930	26,748,223	37,294,532	-	-	64,042,755
1931	26,830,974	31,104,795	-	-	57,935,769
1932	28,590,083	26,499,449	-	-	55,089,532
1933	26,168,150	29,222,435	-	-	55,390,585
1934	34,134,623	44,524,671	-	-	78,659,294
1935	35,102,446	53,276,177	-	-	88,378,623
1936	39,653,609	67,149,110	-	-	106,802,719
1937	45,730,913	88,919,516	-	-	134,650,429
1938	42,358,966	74,076,529	-	-	116,435,495
1939	54,781,130	90,498,381	-	-	145,279,511
1940	152,245,616	151,394,634	4,533,451	102,518,315	410,692,016
1941	329,333,512	224,471,245	10,148,521	252,371,160	816,324,438
1942 (x)	397,636,630	279,370,614	14,934,778	369,280,577	1,061,222,599
1943 (x)	699,515,618	228,329,439	6,741,361	298,274,828	1,232,861,246
1944 (x)	105,977,081	18,858,436	71,184	23,587,956	148,494,657
TOTALS	2,367,399,653	1,809,989,055	36,429,295	1,046,032,836	5,259,850,839

(x) The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1942 account and substantial additions to the 1943 and 1944 accounts.

SECTION II

ASSESSMENT STATISTICS ON A TAXATION YEAR BASIS

In the introduction to this report it was stated that a change is contemplated in the future presentation of income tax statistics. It is proposed to present assessment statistics on a Taxation Year basis so that all taxpayers for a specific Taxation or Calendar Year together with their income and the tax resulting from that income can be shown in a single table. The development of such a table cannot be completed until all the tax returns for a specific year are assessed or otherwise accounted for. It is expected that the first report on such a basis will cover the 1941 Taxation Year and will be available by the summer of 1945, i.e. three years after all 1941 returns have been received.

It is realized, however, that for the purposes of study in the field of taxation and social reconstruction, information of a much more current nature is immediately required. The Department has therefore prepared an estimate of the current statistical position with regard to individual income tax showing the estimated number of individuals subject to income tax together with estimates of their total income, total tax payable and the amount refundable for the 1944 Taxation Year or Calendar Year. Current estimates of this nature will be continued from year to year.

Persons using or extracting information from this table are cautioned to bear in mind that the figures are estimates. In view of the rapidly changing tax conditions of the past few years it has not been possible to use statistics of previous years as a guide to any great extent. The estimate has been prepared with care but several assumptions have been necessary in compiling it and it is to be expected that the eventual figures for 1944 will differ in some degree from the estimate.

It will be recalled that the savings element or "refundable portion" of individual income tax was eliminated by Parliament as of July 1, 1944. This change has been taken into account in arriving at the estimate below. The amount of refundable tax is estimated at \$74,000,000 for the first six months of 1944.

TABLE A

ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944.

INCOME CLASS	TAXPAYERS No.	TAXABLE INCOME \$	TOTAL TAX PAYABLE \$	TOTAL AMOUNT REFUNDABLE \$	NET AMOUNT RETAINABLE \$
Below \$700	39,000	26,000,000	550,000	100,000	450,000
\$ 700 - 800	112,000	84,000,000	5,600,000	1,400,000	4,200,000
800 - 900	120,000	101,000,000	8,750,000	2,200,000	6,550,000
900 - 1,000	114,000	107,000,000	11,100,000	2,600,000	8,500,000
Below \$1,000	385,000	318,000,000	26,000,000	6,300,000	19,700,000
\$1,000 - \$1,100	93,000	97,000,000	11,800,000	2,400,000	9,400,000
1,100 - 1,200	85,000	98,000,000	13,100,000	2,400,000	10,700,000
1,200 - 1,300	143,000	179,000,000	12,800,000	2,000,000	10,800,000
1,300 - 1,400	144,000	194,000,000	14,600,000	2,200,000	12,400,000
1,400 - 1,500	146,000	212,000,000	16,500,000	2,500,000	14,000,000
1,500 - 1,600	146,000	227,000,000	18,200,000	2,700,000	15,500,000
1,600 - 1,700	143,000	236,000,000	19,100,000	2,700,000	16,400,000
1,700 - 1,800	138,000	242,000,000	20,800,000	3,100,000	17,700,000
1,800 - 1,900	132,000	243,000,000	22,400,000	3,300,000	19,100,000
1,900 - 2,000	120,000	234,000,000	23,700,000	3,400,000	20,300,000
\$1,000 - \$2,000	1,290,000	1,962,000,000	173,000,000	26,700,000	146,300,000

ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944. - Concl'd.

INCOME CLASS	TAXPAYERS No.	TAXABLE INCOME \$	TOTAL TAX PAYABLE \$	TOTAL AMOUNT REFUNDABLE \$	NET AMOUNT RETAINABLE \$
\$2,000 - 2,100	110,000	225,000,000	23,600,000	3,300,000	20,300,000
2,100 - 2,200	95,000	203,000,000	23,100,000	3,200,000	19,900,000
2,200 - 2,300	84,000	188,000,000	22,600,000	3,100,000	19,500,000
2,300 - 2,400	70,000	165,000,000	20,900,000	2,900,000	18,000,000
2,400 - 2,500	57,000	139,000,000	18,700,000	2,500,000	16,200,000
2,500 - 2,600	48,000	121,000,000	17,000,000	2,300,000	14,700,000
2,600 - 2,700	41,000	108,000,000	15,800,000	2,000,000	13,800,000
2,700 - 2,800	35,000	96,000,000	14,600,000	1,800,000	12,800,000
2,800 - 2,900	30,000	84,000,000	13,800,000	1,600,000	12,200,000
2,900 - 3,000	25,000	73,000,000	12,400,000	1,400,000	11,000,000
\$2,000 - \$3,000	595,000	1,404,000,000	182,500,000	24,100,000	158,400,000
\$3,000 - \$4,000	80,000	271,000,000	52,100,000	4,900,000	47,200,000
4,000 - 5,000	35,000	155,000,000	37,100,000	2,800,000	34,300,000
\$3,000 - \$5,000	115,000	426,000,000	89,200,000	7,700,000	81,500,000
\$5,000 - \$6,000	19,000	103,000,000	28,300,000	1,900,000	26,400,000
6,000 - 7,000	11,600	74,000,000	22,600,000	1,400,000	21,200,000
7,000 - 8,000	8,200	61,000,000	20,100,000	1,200,000	18,900,000
8,000 - 9,000	5,400	46,000,000	15,800,000	800,000	15,000,000
9,000 - 10,000	4,000	38,000,000	14,000,000	800,000	13,200,000
\$5,000 - \$10,000	48,200	322,000,000	100,800,000	6,100,000	94,700,000

(1)	(2)	(3)
47.67	68.20	14.3%
3.18	1.97	6.2%
44.49 S	66.23 S	14.9
19.62	14.63	7.4
24.87 S	51.60 S	20.7
14.04	15.84	11.3
10.83 S	35.76 S	33.0
4.26	8.15	19.1
6.57 S	27.61 S	43.0
3.22	9.47	29.4
3.35 S	18.14 S	54.1
1.99	8.93	44.9
1.36 S	9.21 S	67.7
1.36	9.21	67.7
S	S	
25,000-50,000	78.0	48.5
50,000-100,000	35.0	25.2
100,000 & over	23.0	18.3
under 5000	4110	405.9
		9.9%
		62.1%
		72.0%
		79.5%
		75%

In arriving at the tax estimates contained in the preceding table it was necessary to estimate the distribution of taxpayers by marital status and number of dependents within each income group. For those who may be interested in this information the approximate basis used is given below. The abbreviations "Dep't." or "Dep'ts." signify the full words "dependant" or "dependants".

TABLE B
ESTIMATED NUMBER OF TAXPAYERS, TAXATION YEAR 1944

INCOME CLASS	SINGLE NO DEP'TS.	SINGLE ONE DEP'T.	SINGLE OVER ONE DEP'T.	MARRIED NO DEP'TS.	MARRIED ONE DEP'T.	MARRIED TWO DEP'TS.	MARRIED THREE DEP'TS.	MARRIED FOUR DEP'TS.	MARRIED FIVE DEP'TS.	MARRIED OVER FIVE DEP'TS.	GRAND TOTAL
BELOW \$700	37,100	1,900	-	-	-	-	-	-	-	-	39,000
700 - 800	106,400	5,600	-	-	-	-	-	-	-	-	112,000
800 - 900	112,800	6,000	1,200	-	-	-	-	-	-	-	120,000
900 - 1,000	106,600	5,700	1,700	-	-	-	-	-	-	-	114,000
1,000 - 1,100	87,000	4,600	1,400	-	-	-	-	-	-	-	93,000
1,100 - 1,200	79,500	4,200	1,300	-	-	-	-	-	-	-	85,000
1,200 - 1,300	57,500	3,200	800	27,300	25,300	19,600	9,300	-	-	-	143,000
1,300 - 1,400	43,100	2,300	700	32,500	30,300	23,600	11,500	-	-	-	144,000
1,400 - 1,500	35,500	1,900	600	35,900	33,600	25,800	12,700	-	-	-	146,000
1,500 - 1,600	28,600	1,600	500	38,400	36,100	27,300	13,500	-	-	-	146,000
1,600 - 1,700	22,700	1,200	400	37,500	35,200	26,600	13,300	6,100	-	-	143,000
1,700 - 1,800	19,300	1,100	300	37,300	34,500	26,100	13,200	6,200	-	-	138,000
1,800 - 1,900	17,300	900	300	35,600	33,000	25,500	13,100	6,300	-	-	132,000
1,900 - 2,000	14,700	700	200	32,600	30,300	23,400	12,100	6,000	-	-	120,000
2,000 - 2,100	12,300	700	200	29,400	27,200	21,000	10,800	5,400	3,000	-	110,000
2,100 - 2,200	9,800	500	200	25,700	23,600	18,300	9,500	4,700	2,700	-	95,000
2,200 - 2,300	7,900	425	75	23,500	20,700	16,400	8,400	4,200	2,400	-	84,000
2,300 - 2,400	6,400	425	75	19,700	17,300	13,600	7,000	3,500	2,000	-	70,000
2,400 - 2,500	5,200	250	50	16,100	14,000	11,000	5,400	2,800	1,500	700	57,000
2,500 - 2,600	4,100	250	50	13,600	11,800	9,300	4,500	2,400	1,300	700	48,000
2,600 - 2,700	3,400	250	50	11,800	10,000	7,900	3,900	2,000	1,000	700	41,000
2,700 - 2,800	2,900	160	40	10,200	8,500	6,800	3,300	1,600	800	700	35,000
2,800 - 2,900	2,500	170	30	9,200	7,300	5,700	2,600	1,200	700	600	30,000
2,900 - 3,000	2,000	175	25	7,900	6,000	4,800	2,200	900	500	500	25,000
3,000 - 3,500	4,400	300	50	17,300	13,100	10,300	4,700	1,900	1,000	950	54,000
3,500 - 4,000	2,200	125	25	8,300	6,300	4,900	2,300	900	500	450	26,000
4,000 - 4,500	1,800	100	20	6,700	5,100	4,000	1,800	700	400	380	21,000
4,500 - 5,000	1,400	80	20	4,500	3,200	2,600	1,200	500	250	250	14,000
5,000 - 6,000	2,000	100	40	6,000	4,300	3,600	1,700	700	300	260	19,000
6,000 - 7,000	1,400	70	30	3,700	2,500	2,100	1,000	500	170	130	11,600
7,000 - 8,000	1,100	60	20	2,600	1,600	1,500	700	400	130	90	8,200
8,000 - 9,000	800	30	10	1,700	1,000	1,000	500	240	70	50	5,400
9,000 - 10,000	700	30	10	1,300	700	600	370	200	60	30	4,000
10,000 - 15,000	1,700	90	30	2,800	1,600	1,400	800	380	120	80	9,000
15,000 - 20,000	800	40	10	1,000	600	500	270	120	40	20	3,400
20,000 - 25,000	460	20	10	450	240	190	80	30	20	Nil	1,500
25,000 - 50,000	900	50	10	600	300	230	90	50	20	"	2,250
50,000 - 100,000	280	15	5	110	35	25	20	10	Nil	"	500
Over \$100,000	100	5	Nil	25	5	5	5	5	"	"	150
TOTALS	844,640	45,320	10,485	501,285	445,280	345,650	171,835	59,935	18,980	6,590	2,450,000

SECTION III

ASSESSMENT STATISTICS ON A GOVERNMENT FISCAL YEAR BASIS

In the past the Department has issued assessment statistics on a Government Fiscal Year basis. It was explained in the introduction to this report that these statistics in general related to incomes earned two years previous to the date of the particular Fiscal Year and that in this way the statistics could be satisfactorily linked to a specific Taxation Year although the connection was never a precise one.

Since the outbreak of War the number of returns to be assessed has increased so rapidly that it has not been possible to clear all returns in a twelve-month span of time. Certain taxpayers joined the armed services and were not readily available to clarify points requiring attention by the assessor. There has also been a considerable movement in the working population which has retarded the normal speed of assessing. Most important of all, the actual filing date for tax returns which was April 30 in the case of 1940 Taxation Year returns was altered to March 31 for the 1941 return, to June 30 for the 1942 return and then back to April 30 in the case of the 1943 return. All these factors have combined to upset the relationship between the returns assessed in a certain Fiscal Year and the returns filed for a certain Taxation Year.

As stated in Section II of this report it has been decided in the future to withhold the publication of assessment statistics until all the returns for a specific Taxation Year have been assessed and assembled into a single report. For purposes of record, however, the statistics for the 1942 and 1943 Fiscal Years are included in this report and in each case there is a preliminary statement showing the composition of the statistics with respect to specific Taxation Years.

1942-43 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1942-43, ending on March 31, 1943, there were assessed 642,126 individual tax returns and 9,956 corporation tax returns. These returns were distributed as follows by Taxation Years.

	Taxpayers Assessed No.	Total Income Assessed \$	Total Tax Assessed \$
Individual Assessments relating to the 1940 Taxation Year or earlier	316,468	788,769,066	67,959,268
Individual Assessments relating to the 1941 Taxation Year	325,126	636,812,924	47,935,098
Individual Assessments relating to the 1942 Taxation Year	532	1,144,309	194,421
Total Individual Assessments made in the 1942-43 Fiscal Year	642,126	1,426,726,299	116,088,787
Corporation Assessments relating to the 1940 Taxation Year or earlier	6,573	378,706,862	59,629,407
Corporation Assessments relating to the 1941 Taxation Year	3,273	63,352,394	11,187,810
Corporation Assessments relating to the 1942 Taxation Year	109	960,068	181,277
Corporation Assessments relating to the 1943 Taxation Year	1	-	100
Total Corporation Assessments made in the 1942-43 Fiscal Year	9,956	443,019,324	70,998,594

TABLE A

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	334	288,091	4,408	3,929	3,444,715	56,049
\$1,000 to 2,000	745	1,089,250	35,838	9,592	13,760,895	534,406
2,000 to 3,000	436	1,057,725	35,377	4,498	10,791,071	413,302
3,000 to 4,000	174	608,263	32,837	1,363	4,630,906	258,956
4,000 to 5,000	77	337,079	23,257	501	2,218,006	162,299
5,000 to 6,000	43	232,024	19,338	271	1,497,890	135,469
6,000 to 7,000	17	110,194	8,955	151	957,957	99,471
7,000 to 8,000	16	120,236	16,632	97	733,349	103,265
8,000 to 9,000	9	74,160	7,953	76	646,494	99,820
9,000 to 10,000	4	37,719	6,423	44	414,566	68,232
10,000 to 15,000	4	44,262	8,244	93	1,142,049	233,281
15,000 to 20,000	3	70,919	24,645	18	300,497	85,966
20,000 to 25,000	(x)	(x)	(x)	11	552,516	271,623
25,000 to 30,000	Nil	Nil	Nil	Nil	Nil	Nil
30,000 to 35,000	(x)	(x)	(x)	"	"	"
35,000 to 40,000	Nil	Nil	Nil	"	"	"
40,000 to 45,000	"	"	"	"	"	"
45,000 to 50,000	"	"	"	(x)	(x)	(x)
Over 50,000	"	"	"	(x)	(x)	(x)
TOTALS	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	2,576	2,220,729	39,146	26,335	22,835,767	281,739
\$1,000 to 2,000	5,132	7,526,057	300,595	50,551	72,187,459	2,314,124
2,000 to 3,000	2,981	7,214,388	301,989	25,275	60,887,441	2,120,559
3,000 to 4,000	1,071	3,652,987	228,437	10,383	35,613,400	1,810,126
4,000 to 5,000	455	2,017,809	179,546	5,032	22,333,408	1,568,251
5,000 to 6,000	247	1,341,481	152,352	2,548	13,887,384	1,252,153
6,000 to 7,000	149	962,157	140,847	1,495	9,645,432	1,065,256
7,000 to 8,000	74	547,553	90,535	1,043	7,755,232	1,025,013
8,000 to 9,000	50	424,723	77,581	809	6,830,553	1,045,660
9,000 to 10,000	50	475,792	101,300	623	5,892,204	1,001,709
10,000 to 15,000	96	1,159,202	304,724	1,474	17,722,326	3,660,268
15,000 to 20,000	35	607,323	190,819	546	9,404,912	2,490,154
20,000 to 25,000	7	154,891	55,255	297	6,494,910	1,955,353
25,000 to 30,000	5	142,694	51,674	193	5,427,672	1,762,457
30,000 to 35,000	8	258,049	87,439	101	3,359,694	1,133,367
35,000 to 40,000	3	114,729	50,365	77	2,779,367	999,998
40,000 to 45,000	5	212,872	92,919	53	2,278,724	851,408
45,000 to 50,000	5	233,331	103,773	37	1,723,763	652,504
Over 50,000	9	725,447	374,083	205	19,458,080	8,642,321
TOTALS	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Cont'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Ontario			Manitoba			
	No.	\$	\$	No.	\$	\$
Below \$1,000	61,517	52,919,185	723,591	5,969	5,125,296	80,836
\$1,000 to 2,000	141,789	210,004,289	7,260,139	13,896	20,741,791	714,708
2,000 to 3,000	74,272	178,038,760	6,942,125	7,380	17,819,093	704,272
3,000 to 4,000	23,515	80,306,375	4,655,300	2,694	9,184,578	574,843
4,000 to 5,000	9,159	40,791,413	3,318,901	1,060	4,707,439	391,588
5,000 to 6,000	4,534	24,739,010	2,523,924	586	3,200,754	340,163
6,000 to 7,000	2,681	17,289,520	2,130,091	406	2,619,162	331,690
7,000 to 8,000	1,831	13,662,419	1,960,703	247	1,834,459	269,115
8,000 to 9,000	1,148	9,802,565	1,576,395	151	1,289,663	218,609
9,000 to 10,000	839	7,989,805	1,410,098	127	1,201,385	210,628
10,000 to 15,000	1,923	22,943,566	4,973,910	310	3,761,408	831,805
15,000 to 20,000	741	12,706,621	3,416,215	115	1,972,293	508,494
20,000 to 25,000	284	6,249,019	1,880,129	43	965,010	292,465
25,000 to 30,000	136	3,724,925	1,175,926	19	511,615	132,469
30,000 to 35,000	90	2,907,309	902,648	10	317,897	104,163
35,000 to 40,000	56	2,101,799	716,680	11	408,731	143,579
40,000 to 45,000	45	1,905,227	698,299	8	338,531	119,856
45,000 to 50,000	32	1,529,665	568,567	4	188,708	60,576
Over \$50,000	126	13,159,772	6,550,402	9	546,042	224,532
TOTALS	324,718	702,771,244	53,384,043	33,045	76,733,855	6,254,391
Saskatchewan			Alberta			
	No.	\$	\$	No.	\$	\$
Below \$1,000	4,256	3,642,800	45,928	5,682	4,909,547	51,441
\$1,000 to 2,000	7,470	10,948,972	330,808	11,375	16,776,829	467,321
2,000 to 3,000	4,772	11,647,248	394,440	6,246	15,087,044	494,647
3,000 to 4,000	1,766	6,008,064	327,549	2,107	7,141,931	384,415
4,000 to 5,000	606	2,701,975	217,063	745	3,300,220	251,099
5,000 to 6,000	250	1,364,947	140,154	363	1,961,708	192,802
6,000 to 7,000	132	854,514	106,601	199	1,270,418	153,579
7,000 to 8,000	82	612,943	89,355	107	797,689	112,322
8,000 to 9,000	52	440,430	78,822	57	486,580	72,868
9,000 to 10,000	34	320,460	59,866	41	384,381	65,801
10,000 to 15,000	67	797,778	177,536	110	1,309,929	266,753
15,000 to 20,000	12	202,525	57,820	27	461,581	122,544
20,000 to 25,000	3	65,570	23,807	18	404,442	98,128
25,000 to 30,000	3	93,373	27,813	10	265,856	71,471
30,000 to 35,000	Nil	Nil	Nil	5	183,955	61,137
35,000 to 40,000	(x)	(x)	(x)	(x)	(x)	(x)
40,000 to 45,000	Nil	Nil	Nil	(x)	(x)	(x)
45,000 to 50,000	"	"	"	Nil	Nil	Nil
Over \$50,000	"	"	"	3	189,493	37,230
TOTALS	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia			Yukon			
	No.	\$	\$	No.	\$	\$
Below \$1,000	13,689	11,748,410	184,235	44	39,165	470
\$1,000 to 2,000	34,957	52,172,015	2,073,124	481	705,109	35,948
2,000 to 3,000	17,145	40,824,710	1,733,195	277	660,837	43,309
3,000 to 4,000	4,451	15,068,761	999,891	104	363,265	28,619
4,000 to 5,000	1,590	7,051,565	636,251	34	144,265	17,908
5,000 to 6,000	835	4,511,981	438,196	14	81,846	10,982
6,000 to 7,000	453	2,920,732	356,486	5	31,180	4,175
7,000 to 8,000	288	2,129,342	304,768	3	22,239	4,100
8,000 to 9,000	162	1,541,913	251,752	3	26,453	4,371
9,000 to 10,000	134	1,264,253	231,113	(x)	(x)	(x)
10,000 to 15,000	294	3,487,110	759,318	7	112,352	35,568
15,000 to 20,000	102	1,726,930	470,445	Nil	Nil	Nil
20,000 to 25,000	51	1,140,342	336,433	(x)	(x)	(x)
25,000 to 30,000	16	450,053	150,098	(x)	(x)	(x)
30,000 to 35,000	13	461,164	142,903	Nil	Nil	Nil
35,000 to 40,000	15	526,588	175,006	"	"	"
40,000 to 45,000	8	332,612	144,101	"	"	"
45,000 to 50,000	4	189,498	71,827	"	"	"
Over \$50,000	17	1,182,533	520,796	"	"	"
TOTALS	74,244	148,730,512	9,979,938	972	2,186,711	185,450
CANADA						
	No.	\$	\$			
Below \$1,000	124,331	107,173,705	1,467,843			
\$1,000 to 2,000	275,988	405,912,666	14,067,011			
2,000 to 3,000	143,282	344,028,317	13,183,215			
3,000 to 4,000	47,628	162,578,530	9,300,973			
4,000 to 5,000	19,259	85,603,179	6,766,163			
5,000 to 6,000	9,691	52,819,025	5,205,533			
6,000 to 7,000	5,688	36,661,266	4,399,151			
7,000 to 8,000	3,788	28,215,461	3,975,808			
8,000 to 9,000	2,537	21,563,534	3,433,831			
9,000 to 10,000	1,896	17,980,565	3,155,170			
10,000 to 15,000	4,378	52,479,982	11,251,407			
15,000 to 20,000	1,599	27,453,601	7,367,102			
20,000 to 25,000	714	16,026,700	4,913,193			
25,000 to 30,000	388	10,616,188	3,371,908			
30,000 to 35,000	227	7,488,068	2,431,657			
35,000 to 40,000	162	5,931,214	2,085,628			
40,000 to 45,000	119	5,067,966	1,906,583			
45,000 to 50,000	82	3,864,965	1,457,247			
Over \$50,000	369	35,261,367	16,349,364			
TOTALS	642,126	1,426,726,299	116,088,787			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE B

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Prince Edward Island			Nova Scotia		
	No.	\$	\$	No.	\$	\$
Agrarians	12	38,333	1,539	17	78,266	5,690
Professional	60	198,516	14,124	207	1,170,112	161,477
Employees	1,312	2,466,762	111,684	19,025	35,319,232	1,806,686
Merchants	245	854,858	47,731	353	1,751,816	160,324
Manufacturers	9	15,820	361	(x)	(x)	(x)
Natural Resources	N11	N11	N11	20	114,731	13,292
Financial	(x)	(x)	(x)	13	362,347	197,962
Personal Corporations	N11	N11	N11	4	32,269	9,255
All Others	224	495,633	48,468	1,005	2,262,138	167,433
TOTALS	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139
	New Brunswick			Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	11	21,978	459	72	232,325	5,205
Professional	352	1,566,556	184,507	3,440	16,668,836	2,241,821
Employees	11,029	21,974,305	1,629,346	110,396	237,401,127	18,795,685
Merchants	983	3,570,371	333,980	5,069	20,910,365	1,739,904
Manufacturers	5	33,732	7,007	503	2,984,693	410,292
Natural Resources	34	245,607	32,951	24	146,859	30,086
Financial	23	304,362	112,810	4,332	25,405,540	6,067,736
Personal Corporations	25	503,973	217,455	134	5,758,213	2,225,384
All Others	496	1,771,330	404,864	3,113	17,009,770	4,116,307
TOTALS	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420
	Ontario			Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	784	2,152,823	79,834	392	679,600	34,661
Professional	4,604	20,909,394	2,516,826	989	4,229,959	507,032
Employees	288,470	569,853,579	33,925,046	28,191	60,581,921	4,416,640
Merchants	12,222	38,441,305	2,804,541	1,542	4,912,205	357,865
Manufacturers	411	2,101,173	276,347	54	166,942	10,438
Natural Resources	116	309,274	14,003	3	17,702	3,051
Financial	11,382	38,740,837	6,234,809	163	935,025	92,735
Personal Corporations	195	7,406,776	3,495,545	102	1,209,812	327,922
All Others	6,534	22,856,083	4,037,091	1,609	4,000,689	504,047
TOTALS	324,718	702,771,244	53,384,042	33,045	76,733,855	6,254,391

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE B - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	1,544	3,566,810	206,835	497	1,244,534	63,113
Professional	590	2,349,191	244,796	408	2,007,643	271,743
Employees	15,678	29,285,157	1,322,483	24,588	46,848,357	2,160,495
Merchants	1,208	3,260,937	181,964	731	2,139,514	121,304
Manufacturers	14	56,397	6,349	23	103,979	10,745
Natural Resources	Nil	Nil	Nil	(x)	(x)	(x)
Financial	208	565,920	59,738	167	729,763	89,322
Personal Corporations	10	46,435	5,675	19	212,129	41,548
All Others	253	551,752	50,722	662	1,645,684	147,288
TOTALS	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	240	644,999	43,876	Nil	Nil	Nil
Professional	796	3,652,496	439,275	7	58,471	15,430
Employees	66,424	123,160,832	6,815,478	883	1,895,582	150,229
Merchants	1,161	3,005,577	153,965	18	67,809	5,651
Manufacturers	111	292,793	13,702	Nil	Nil	Nil
Natural Resources	181	501,223	28,835	16	45,381	5,131
Financial	2,773	10,192,986	1,644,429	3	7,086	458
Personal Corporations	86	1,078,756	290,479	Nil	Nil	Nil
All Others	2,472	6,200,850	549,900	45	112,382	8,551
TOTALS	74,244	148,730,512	9,979,939	972	2,186,711	185,450
CANADA						
	No.	\$	\$			
Agrarians	3,569	8,678,668	440,212			
Professional	11,453	52,811,174	6,597,031			
Employees	565,996	1,128,786,854	71,133,772			
Merchants	23,532	78,914,757	5,907,229			
Manufacturers	1,130	5,755,529	735,241			
Natural Resources	394	1,380,777	127,349			
Financial	19,064	77,243,866	14,499,999			
Personal Corporations	575	16,248,363	6,613,263			
All Others	16,413	56,906,311	10,034,691			
TOTALS	642,126	1,426,726,299	116,088,787			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE C

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	32	11,539	1,749	189	69,110	11,725
\$ 1,000 to 2,000	10	15,200	2,215	75	107,959	18,254
2,000 to 3,000	6	15,669	2,432	37	91,824	15,535
3,000 to 4,000	7	24,174	3,353	27	91,214	15,297
4,000 to 5,000	8	36,325	5,962	27	122,050	20,744
5,000 to 10,000	19	130,062	20,996	48	353,240	61,285
10,000 to 15,000	17	217,427	35,199	21	262,396	43,832
15,000 to 20,000	7	130,057	23,638	8	137,390	23,369
20,000 to 25,000	(x)	(x)	(x)	11	241,386	40,615
25,000 to 50,000	14	500,109	77,154	14	483,512	78,347
50,000 to 100,000	7	503,125	93,390	9	628,514	107,098
100,000 to 500,000	(x)	(x)	(x)	7	1,296,350	211,770
Over \$500,000	3	2,068,003	100,328	Nil	Nil	Nil
TOTALS	130	3,651,690	366,416	473	3,884,945	647,871
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	175	60,522	10,431	396	153,568	25,794
\$ 1,000 to 2,000	49	73,764	12,618	175	257,068	43,199
2,000 to 3,000	37	88,728	14,966	109	277,704	45,277
3,000 to 4,000	21	73,996	12,662	76	270,243	45,726
4,000 to 5,000	11	49,288	8,595	72	320,225	53,032
5,000 to 10,000	37	257,315	43,679	161	1,182,361	193,996
10,000 to 15,000	14	175,159	30,567	105	1,298,404	213,038
15,000 to 20,000	5	86,594	14,917	69	1,233,669	198,713
20,000 to 25,000	5	132,306	22,083	39	908,900	145,129
25,000 to 50,000	17	591,550	102,521	166	6,127,613	960,904
50,000 to 100,000	8	555,635	93,268	136	10,225,580	1,609,888
100,000 to 500,000	12	1,899,815	328,770	145	31,236,484	4,811,330
Over \$500,000	Nil	Nil	Nil	41	44,214,054	7,764,784
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,108,810

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Cont'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Below \$1,000	1,249	476,260	83,105	427	149,857	25,362
\$ 1,000 to 2,000	523	686,664	118,511	115	165,354	27,695
2,000 to 3,000	268	667,201	114,735	74	184,100	31,031
3,000 to 4,000	216	750,209	130,317	54	188,313	31,831
4,000 to 5,000	182	822,291	144,197	46	208,174	35,199
5,000 to 10,000	402	2,863,017	490,154	57	405,598	66,818
10,000 to 15,000	171	2,071,060	354,986	29	346,242	58,504
15,000 to 20,000	112	2,061,340	340,076	17	291,620	49,854
20,000 to 25,000	66	1,464,677	249,226	12	278,625	46,930
25,000 to 50,000	216	7,748,203	1,300,766	32	1,122,459	177,264
50,000 to 100,000	172	12,512,630	1,995,006	17	1,250,610	209,415
100,000 to 500,000	155	33,346,132	5,631,634	18	3,800,733	558,741
Over \$500,000	54	227,704,567	35,578,090	3	1,998,207	326,812
TOTALS	3,786	293,174,251	46,530,803	901	10,389,892	1,645,456
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Below \$1,000	136	38,080	7,028	211	69,577	11,720
\$ 1,000 to 2,000	44	63,085	12,435	71	105,029	17,188
2,000 to 3,000	20	49,864	9,019	45	109,422	18,494
3,000 to 4,000	9	30,887	5,379	31	106,853	17,386
4,000 to 5,000	16	71,035	12,639	25	109,667	17,884
5,000 to 10,000	32	229,745	41,398	48	337,090	56,422
10,000 to 15,000	12	148,800	24,624	19	228,710	38,092
15,000 to 20,000	(x)	(x)	(x)	16	273,693	45,648
20,000 to 25,000	4	88,922	14,579	11	242,649	38,255
25,000 to 50,000	3	104,218	17,437	19	657,352	105,726
50,000 to 100,000	4	261,056	46,445	8	599,060	98,056
100,000 to 500,000	6	1,011,890	179,382	11	4,504,602	639,561
Over \$500,000	Nil	Nil	Nil	(x)	(x)	(x)
TOTALS	286	2,097,382	370,365	515	7,343,704	1,104,432

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	785	286,520	50,471	-	-	-
\$ 1,000 to 2,000	290	420,196	74,039	-	-	-
2,000 to 3,000	148	366,304	63,143	-	-	-
3,000 to 4,000	105	366,266	61,537	-	-	-
4,000 to 5,000	80	360,729	63,216	-	-	-
5,000 to 10,000	176	1,222,681	209,012	-	-	-
10,000 to 15,000	67	832,941	143,857	-	-	-
15,000 to 20,000	33	567,252	102,282	-	-	-
20,000 to 25,000	13	295,545	51,324	-	-	-
25,000 to 50,000	35	1,149,611	197,779	-	-	-
50,000 to 100,000	20	1,465,485	249,766	-	-	-
100,000 to 500,000	24	5,203,207	877,523	-	-	-
Over \$500,000	7	8,168,782	1,385,200	-	-	-
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)
CANADA						
	No.	\$	\$			
Below \$1,000	3,600	1,315,033	227,385			
\$ 1,000 to 2,000	1,352	1,894,319	326,154			
2,000 to 3,000	744	1,850,816	314,632			
3,000 to 4,000	546	1,902,155	323,488			
4,000 to 5,000	467	2,099,784	361,468			
5,000 to 10,000	980	6,981,109	1,183,760			
10,000 to 15,000	455	5,581,139	942,699			
15,000 to 20,000	267	4,801,615	798,497			
20,000 to 25,000	161	3,653,010	606,141			
25,000 to 50,000	516	18,484,627	3,017,898			
50,000 to 100,000	381	28,001,695	4,502,332			
100,000 to 500,000	378	82,299,213	13,238,711			
Over \$500,000	108	284,153,613	45,155,214			
TOTALS	9,956	443,019,324	70,998,594			

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE D

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Agrarians	4	776	122	4	10,125	1,800
Merchants	21	84,880	12,973	227	995,012	169,297
Manufacturers	23	109,701	17,320	75	921,844	156,657
Natural Resources	Nil	Nil	Nil	27	412,344	65,766
Financial	71	3,403,429	328,673	40	327,436	46,388
Public Utilities	3	27,124	3,640	41	747,305	123,706
All Others	8	25,780	3,688	59	470,879	84,257
TOTALS	130	3,651,690	366,416	473	3,884,945	647,871
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	4	699	113	(x)	(x)	(x)
Merchants	177	1,499,450	253,562	584	17,347,516	2,920,926
Manufacturers	65	1,279,227	223,676	495	44,461,429	7,254,358
Natural Resources	15	208,783	35,945	17	5,050,268	887,755
Financial	44	58,834	10,243	183	9,331,170	1,440,451
Public Utilities	27	383,061	63,025	122	15,108,146	2,550,069
All Others	59	614,618	106,513	289	6,407,342	1,055,251
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,106,810
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	17	265,922	43,941	15	700,142	112,194
Merchants	1,147	14,537,103	2,486,190	321	4,251,154	696,568
Manufacturers	1,155	230,036,300	36,120,991	133	1,569,554	263,093
Natural Resources	58	19,271,433	3,206,080	3	13,430	2,391
Financial	730	8,952,437	1,362,836	201	2,446,013	354,076
Public Utilities	144	13,773,356	2,251,922	26	613,661	95,781
All Others	535	6,337,700	1,058,943	202	795,938	121,353
TOTALS	3,786	293,174,251	46,530,803	901	10,369,992	1,645,456

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE D - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	8	32,310	5,786	16	27,692	4,209
Merchants	160	709,969	124,553	198	2,217,831	340,636
Manufacturers	24	868,079	154,014	48	2,669,501	369,742
Natural Resources	(x)	(x)	(x)	33	343,633	53,394
Financial	56	174,178	30,821	77	175,496	27,682
Public Utilities	11	114,708	18,827	24	303,185	51,799
All Others	28	203,338	36,364	119	1,606,366	256,970
TOTALS	286	2,097,582	370,365	515	7,343,704	1,104,432
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	20	118,849	19,479	-	-	-
Merchants	680	5,792,626	966,476	-	-	-
Manufacturers	333	7,238,017	1,241,243	-	-	-
Natural Resources	29	527,745	93,155	-	-	-
Financial	241	731,129	123,780	-	-	-
Public Utilities	136	5,242,934	900,929	-	-	-
All Others	344	1,074,219	184,087	-	-	-
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)
Canada						
	No.	\$	\$			
Agrarians	68	1,166,515	187,644			
Merchants	3,515	47,435,541	7,971,181			
Manufacturers	2,351	289,149,652	45,801,094			
Natural Resources	182	25,827,636	4,344,486			
Financial	1,642	25,600,122	3,724,950			
Public Utilities	534	36,313,482	6,059,598			
All Others	1,643	17,636,180	2,909,426			
TOTALS	9,956	443,019,324	70,998,594			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

1941-42 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1941-42, ending on March 31, 1942, there were assessed 387,725 individual tax returns and 9,178 corporation tax returns. These returns were distributed as follows by Taxation Years.

	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	No.	\$	\$
Individual Assessments relating to the 1939 Taxation Year or earlier	95,249	370,885,189	25,445,416
Individual Assessments relating to the 1940 Taxation Year	291,931	580,703,774	30,120,154
Individual Assessments relating to the 1941 Taxation Year	545	1,368,023	190,246
Total Individual Assessments made in the 1941-42 Fiscal Year	387,725	952,956,986	55,755,816
Corporation Assessments relating to the 1939 Taxation Year or earlier	4,974	247,494,654	34,872,387
Corporation Assessments relating to the 1940 Taxation Year	4,097	112,236,639	18,893,975
Corporation Assessments relating to the 1941 Taxation Year	105	1,740,249	278,812
Corporation Assessments relating to the 1942 Taxation Year	2	96,198	3,875
Total Corporation Assessments made in the 1941-42 Fiscal Year	9,178	361,567,740	54,049,049

TABLE E

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island			Nova Scotia			
	No.	\$	\$	No.	\$	\$
Below \$1,000	138	119,113	919	2,301	2,001,155	16,427
\$1,000 to 2,000	297	410,780	7,422	6,896	9,694,270	188,945
2,000 to 3,000	197	490,868	8,363	3,127	7,588,794	155,179
3,000 to 4,000	100	360,972	7,749	1,172	3,995,970	115,752
4,000 to 5,000	50	211,298	5,819	479	2,119,970	88,414
5,000 to 6,000	40	230,293	8,704	216	1,210,837	68,668
6,000 to 7,000	22	139,636	6,097	138	862,357	47,657
7,000 to 8,000	17	127,206	5,027	68	513,438	39,267
8,000 to 9,000	9	67,304	6,124	59	552,689	48,185
9,000 to 10,000	3	28,055	2,154	38	356,065	39,621
10,000 to 15,000	10	113,001	9,237	76	957,569	126,457
15,000 to 20,000	3	62,137	8,378	31	550,294	92,545
20,000 to 25,000	(x)	(x)	(x)	8	204,506	53,386
25,000 to 30,000	Nil	Nil	Nil	3	82,461	20,402
30,000 to 35,000	"	"	"	3	100,103	31,128
35,000 to 40,000	"	"	"	5	256,882	87,170
40,000 to 45,000	"	"	"	(x)	(x)	(x)
45,000 to 50,000	"	"	"	(x)	(x)	(x)
Over \$50,000	"	"	"	(x)	(x)	(x)
TOTALS	686	2,360,663	75,993	14,620	31,047,360	1,219,403
New Brunswick			Quebec			
	No.	\$	\$	No.	\$	\$
Below \$1,000	2,020	1,747,377	14,891	10,752	9,424,938	76,872
\$1,000 to 2,000	4,476	6,547,888	135,524	33,829	48,358,839	815,528
2,000 to 3,000	2,783	6,790,281	163,838	17,793	42,477,079	786,353
3,000 to 4,000	1,019	3,489,421	133,548	9,078	31,194,261	776,796
4,000 to 5,000	419	1,877,925	108,232	4,651	20,734,593	740,568
5,000 to 6,000	187	1,034,493	77,716	3,392	18,535,125	879,816
6,000 to 7,000	107	682,063	67,974	1,978	12,764,330	756,005
7,000 to 8,000	70	499,654	57,903	1,312	9,840,361	671,787
8,000 to 9,000	36	313,867	44,572	939	8,000,955	645,929
9,000 to 10,000	30	293,547	49,984	589	5,562,854	558,760
10,000 to 15,000	78	941,136	184,323	1,350	16,375,046	2,060,047
15,000 to 20,000	34	578,222	153,749	505	8,737,562	1,494,921
20,000 to 25,000	7	164,095	50,836	259	5,956,704	1,213,187
25,000 to 30,000	4	76,071	24,120	121	3,366,284	741,051
30,000 to 35,000	4	128,446	46,266	83	2,721,207	698,897
35,000 to 40,000	4	162,016	60,923	46	1,848,032	459,466
40,000 to 45,000	(x)	(x)	(x)	39	1,676,913	483,169
45,000 to 50,000	Nil	Nil	Nil	28	1,362,961	380,161
Over \$50,000	6	372,244	164,495	135	13,413,652	5,201,936
TOTALS	11,284	25,698,746	1,538,894	86,879	262,351,696	19,441,249

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE E - Cont'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Below \$1,000	29,643	24,886,054	199,906	3,992	3,467,615	29,588
\$1,000 to 2,000	73,556	107,425,856	2,036,049	11,810	16,686,359	309,362
2,000 to 3,000	37,517	90,469,602	1,893,336	5,802	14,072,936	299,327
3,000 to 4,000	13,460	46,823,803	1,413,608	2,078	7,079,347	239,227
4,000 to 5,000	5,848	26,103,795	1,105,356	787	3,479,229	171,715
5,000 to 6,000	3,322	18,199,196	920,056	454	2,487,919	163,542
6,000 to 7,000	2,017	13,107,470	805,149	244	1,590,793	133,844
7,000 to 8,000	1,299	9,720,712	701,113	155	1,160,374	111,530
8,000 to 9,000	966	8,170,884	643,997	107	806,895	103,302
9,000 to 10,000	581	6,437,398	574,805	70	675,498	90,881
10,000 to 15,000	1,761	21,577,837	2,495,512	150	1,793,046	234,733
15,000 to 20,000	654	11,451,260	1,765,496	40	853,441	124,851
20,000 to 25,000	326	7,169,285	1,336,936	17	374,520	30,409
25,000 to 30,000	152	4,153,944	912,025	4	139,484	35,267
30,000 to 35,000	107	3,474,942	803,356	(x)	(x)	(x)
35,000 to 40,000	56	2,126,038	558,689	3	315,071	33,381
40,000 to 45,000	40	1,704,692	444,437	(x)	(x)	(x)
45,000 to 50,000	28	1,366,902	387,870	3	176,231	61,464
Over \$50,000	124	13,985,217	6,111,652	(x)	(x)	(x)
TOTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,222,423
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Below \$1,000	1,927	1,670,556	13,445	858	741,709	6,042
\$1,000 to 2,000	3,832	5,619,268	110,603	3,765	5,339,348	88,636
2,000 to 3,000	2,390	5,802,364	123,728	2,270	5,624,472	98,348
3,000 to 4,000	855	2,889,739	103,971	1,226	4,170,630	102,995
4,000 to 5,000	296	1,308,362	71,701	544	2,403,369	80,711
5,000 to 6,000	108	591,085	45,716	257	1,435,206	61,339
6,000 to 7,000	35	233,737	21,774	184	1,206,872	58,194
7,000 to 8,000	26	185,502	23,579	100	761,872	48,677
8,000 to 9,000	20	183,220	21,747	74	651,832	48,041
9,000 to 10,000	18	161,390	22,667	51	465,035	40,876
10,000 to 15,000	24	304,728	59,370	99	1,271,716	136,721
15,000 to 20,000	6	104,801	20,779	37	632,275	86,252
20,000 to 25,000	(x)	(x)	(x)	23	495,729	87,254
25,000 to 30,000	Nil	Nil	Nil	10	261,297	48,375
30,000 to 35,000	"	"	"	Nil	Nil	Nil
35,000 to 40,000	3	130,924	52,869	4	166,301	40,066
40,000 to 45,000	Nil	Nil	Nil	(x)	(x)	(x)
45,000 to 50,000	"	"	"	(x)	(x)	(x)
Over \$50,000	(x)	(x)	(x)	3	269,701	80,738
TOTALS	9,540	19,185,696	691,849	9,505	25,097,364	1,117,265

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE E - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	10,600	9,233,994	73,046	34	31,404	321
\$1,000 to 2,000	29,065	42,485,717	839,565	496	738,793	19,647
2,000 to 3,000	11,471	27,465,502	636,724	242	572,776	21,790
3,000 to 4,000	3,475	11,768,457	462,403	79	273,227	11,072
4,000 to 5,000	1,305	5,797,531	341,052	24	100,736	7,795
5,000 to 6,000	407	2,237,313	156,610	7	39,447	4,234
6,000 to 7,000	263	1,698,595	155,291	(x)	(x)	(x)
7,000 to 8,000	169	1,261,324	124,044	3	28,039	2,854
8,000 to 9,000	105	872,983	97,986	3	26,191	3,156
9,000 to 10,000	94	907,154	123,800	(x)	(x)	(x)
10,000 to 15,000	211	2,610,374	382,652	9	141,222	28,833
15,000 to 20,000	81	1,450,238	303,119	Nil	Nil	Nil
20,000 to 25,000	39	942,578	190,743	(x)	(x)	(x)
25,000 to 30,000	23	609,967	136,403	(x)	(x)	(x)
30,000 to 35,000	6	191,167	52,940	Nil	Nil	Nil
35,000 to 40,000	9	336,002	102,771	"	"	"
40,000 to 45,000	(x)	(x)	(x)	"	"	"
45,000 to 50,000	3	142,777	48,076	"	"	"
Over \$50,000	13	1,196,518	516,717	"	"	"
TOTALS	57,339	111,207,991	4,743,942	899	1,951,835	99,702
Canada						
	No.	\$	\$			
Below \$1,000	62,265	53,323,915	431,457			
\$1,000 to 2,000	167,524	243,307,118	4,551,181			
2,000 to 3,000	83,592	201,354,674	4,186,986			
3,000 to 4,000	32,542	112,045,827	3,367,121			
4,000 to 5,000	14,403	64,136,828	2,721,363			
5,000 to 6,000	8,390	46,000,914	2,586,401			
6,000 to 7,000	4,988	32,285,653	2,052,185			
7,000 to 8,000	3,219	24,098,482	1,785,781			
8,000 to 9,000	2,318	19,746,820	1,663,039			
9,000 to 10,000	1,574	14,886,996	1,503,548			
10,000 to 15,000	3,768	46,085,675	5,719,885			
15,000 to 20,000	1,391	24,260,230	4,052,090			
20,000 to 25,000	679	15,307,417	3,012,751			
25,000 to 30,000	317	8,689,508	1,917,643			
30,000 to 35,000	203	6,615,865	1,632,587			
35,000 to 40,000	130	5,141,256	1,395,335			
40,000 to 45,000	79	3,381,605	927,606			
45,000 to 50,000	62	3,050,871	877,571			
Over \$50,000	281	29,237,332	12,075,538			
TOTALS	387,725	962,956,986	56,260,068			
DEBIT ADJUSTMENT			504,252			
NET TOTAL			55,755,816			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE F

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$.	\$	No.	\$	\$
Agrarians	12	54,101	1,334	Nil	Nil	Nil
Professionals	63	230,391	4,563	239	1,141,708	72,447
Employees	538	1,189,782	40,244	13,050	25,453,814	794,517
Merchants	136	561,568	20,960	218	1,174,487	81,691
Manufacturers	5	18,002	375	11	94,038	2,058
Natural Resources	Nil	Nil	Nil	18	56,630	1,912
Financial	4	15,794	382	16	128,607	44,770
Personal Corporations	Nil	Nil	Nil	9	100,122	24,163
All Others	128	291,025	8,135	1,059	2,897,954	197,846
TOTALS	886	2,360,663	75,993	14,620	31,047,360	1,219,404
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	(x)	(x)	(x)	49	282,395	13,874
Professionals	163	706,445	47,748	2,757	14,171,865	1,045,407
Employees	9,826	21,014,679	1,061,032	72,477	179,845,478	8,533,723
Merchants	329	1,131,208	38,759	4,086	18,524,505	1,110,132
Manufacturers	5	37,412	3,275	553	3,621,580	364,883
Natural Resources	15	80,372	3,923	22	137,007	3,891
Financial	12	91,405	25,392	4,204	27,158,362	4,785,358
Personal Corporations	17	344,880	124,936	123	5,508,168	1,833,127
All Others	917	2,292,345	233,829	2,608	13,102,336	1,749,853
TOTALS	11,284	25,698,746	1,538,894	86,879	262,351,696	19,441,248
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	239	676,987	20,922	107	221,132	6,725
Professionals	2,780	14,917,987	2,048,190	371	1,561,613	115,129
Employees	152,048	321,748,465	12,230,244	23,120	48,451,540	1,832,248
Merchants	5,156	20,583,408	1,196,809	803	2,461,322	100,768
Manufacturers	304	1,663,330	122,198	17	50,214	1,429
Natural Resources	28	146,759	10,016	Nil	Nil	Nil
Financial	6,606	34,373,282	4,925,410	33	178,552	17,703
Personal Corporations	171	6,861,041	2,642,490	51	396,045	53,274
All Others	4,225	17,383,618	1,913,069	714	1,580,340	95,147
TOTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,222,423

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE F - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	666	1,707,314	59,771	275	931,913	38,155
Professionals	165	653,673	49,620	426	1,994,927	93,347
Employees	8,112	15,028,232	446,262	7,375	17,344,025	679,744
Merchants	373	1,160,745	61,542	797	3,016,812	112,821
Manufacturers	4	10,549	97	21	111,611	6,373
Natural Resources	(x)	(x)	(x)	5	31,071	981
Financial	105	256,332	10,540	136	591,044	31,827
Personal Corporations	6	28,734	2,513	23	218,970	26,781
All Others	109	340,117	61,504	447	1,656,991	127,236
TOTALS	9,540	19,185,696	691,849	9,505	25,897,364	1,117,265
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	140	327,481	9,322	Nil	Nil	Nil
Professionals	787	3,379,443	253,157	6	62,924	11,581
Employees	51,691	91,586,934	2,767,512	826	1,698,170	79,893
Merchants	1,007	2,564,342	79,003	15	42,717	1,013
Manufacturers	101	280,896	8,812	Nil	Nil	Nil
Natural Resources	135	432,091	18,626	18	42,250	2,683
Financial	1,387	6,097,509	747,014	(x)	(x)	(x)
Personal Corporations	107	1,881,297	629,408	Nil	Nil	Nil
All Others	1,984	4,657,998	231,088	34	105,774	4,532
TOTALS	57,339	111,207,991	4,743,942	899	1,951,835	99,702
CANADA						
	No.	\$	\$			
Agrarians	1,488	4,201,323	150,103			
Professionals	7,757	38,820,976	3,742,189			
Employees	339,063	723,361,119	28,465,419			
Merchants	12,920	51,221,114	2,803,498			
Manufacturers	1,021	5,887,632	509,500			
Natural Resources	241	926,180	42,032			
Financial	12,503	68,890,887	10,588,396			
Personal Corporations	507	15,339,257	5,336,692			
All Others	12,225	44,308,498	4,622,239			
TOTALS	387,725	952,956,986	56,260,068			
DEBIT ADJUSTMENT			504,252			
NET TOTAL			55,755,816			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE G

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island			Nova Scotia			
	No.	\$	\$	No.	\$	\$
Below \$1,000	19	3,354	460	50	16,429	2,765
\$ 1,000 to 2,000	36	37,556	5,906	153	121,792	19,254
2,000 to 3,000	3	11,275	1,669	34	84,946	13,152
3,000 to 4,000	7	37,100	5,514	20	72,563	11,512
4,000 to 5,000	7	32,399	4,475	18	79,979	13,223
5,000 to 10,000	24	186,334	18,907	67	492,549	79,476
10,000 to 15,000	7	106,514	9,894	29	358,285	57,140
15,000 to 20,000	6	111,914	10,794	14	240,300	39,143
20,000 to 25,000	5	113,214	10,849	13	292,060	47,601
25,000 to 50,000	10	332,054	38,566	21	729,216	115,704
50,000 to 100,000	11	869,492	65,439	21	1,354,549	216,919
100,000 to 500,000	Nil	Nil	Nil	7	1,356,529	221,117
Over \$500,000	"	"	"	Nil	Nil	Nil
TOTALS	135	1,898,206	173,553	447	5,199,197	837,006
New Brunswick			Quebec			
	No.	\$	\$	No.	\$	\$
Below \$1,000	17	5,486	959	91	37,815	6,537
\$ 1,000 to 2,000	112	71,016	10,970	580	401,816	61,305
2,000 to 3,000	22	55,120	8,647	111	275,744	42,253
3,000 to 4,000	16	57,730	9,782	95	345,085	51,507
4,000 to 5,000	3	29,171	2,244	75	342,678	52,377
5,000 to 10,000	36	253,721	41,789	223	1,625,575	242,303
10,000 to 15,000	8	98,705	17,094	158	1,960,580	294,755
15,000 to 20,000	9	153,622	26,153	101	1,768,307	258,033
20,000 to 25,000	3	102,082	16,769	78	1,737,752	260,125
25,000 to 50,000	8	293,262	46,293	240	8,613,547	1,259,001
50,000 to 100,000	7	508,026	96,175	197	14,028,162	2,035,669
100,000 to 500,000	7	3,261,810	558,774	177	40,010,790	5,824,408
Over \$500,000	Nil	Nil	Nil	38	48,143,442	7,042,527
TOTALS	248	4,949,997	835,649	2,164	119,341,293	17,430,800

TABLE G - Cont'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Ontario			Manitoba		
	No.	\$	\$	No.	\$	\$
Below \$1,000	748	239,623	42,065	108	45,045	7,673
\$ 1,000 to 2,000	929	726,626	117,207	222	157,212	25,086
2,000 to 3,000	214	540,906	86,703	50	128,290	20,195
3,000 to 4,000	151	524,824	86,313	20	72,780	11,673
4,000 to 5,000	151	683,166	108,990	22	108,641	17,777
5,000 to 10,000	350	2,606,632	408,235	53	404,241	64,521
10,000 to 15,000	221	2,664,815	406,519	19	245,200	37,744
15,000 to 20,000	104	1,849,978	285,520	15	259,649	41,026
20,000 to 25,000	98	2,279,855	356,395	7	157,819	23,665
25,000 to 50,000	240	8,776,973	1,334,116	38	1,340,093	212,635
50,000 to 100,000	167	11,701,444	1,753,053	30	2,143,114	312,381
100,000 to 500,000	179	37,184,888	5,706,929	23	5,457,325	862,748
Over \$500,000	61	124,957,555	19,229,629	3	2,689,960	433,561
TOTALS	3,613	194,737,285	29,921,674	610	13,209,369	2,070,685
	Saskatchewan			Alberta		
	No.	\$	\$	No.	\$	\$
Below \$1,000	200	53,797	10,187	70	23,962	4,055
\$ 1,000 to 2,000	83	89,645	15,392	177	117,933	18,363
2,000 to 3,000	35	86,901	15,349	29	72,575	11,576
3,000 to 4,000	15	53,749	8,806	17	59,651	9,486
4,000 to 5,000	16	72,254	12,359	18	83,528	12,952
5,000 to 10,000	33	238,432	40,554	52	370,298	58,964
10,000 to 15,000	16	194,691	33,405	25	310,403	48,473
15,000 to 20,000	4	85,534	14,789	14	249,109	39,034
20,000 to 25,000	7	160,192	27,515	23	506,997	81,703
25,000 to 50,000	15	480,799	80,962	21	776,168	117,335
50,000 to 100,000	3	211,782	36,043	23	1,751,884	274,697
100,000 to 500,000	6	778,518	115,052	15	4,284,977	669,193
Over \$500,000	Nil	Nil	Nil	Nil	Nil	Nil
TOTALS	433	2,511,294	410,413	484	8,607,485	1,345,831

TABLE G - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia			Yukon			
	No.	\$	\$	No.	\$	\$
Below \$1,000	385	124,888	21,445	-	-	-
\$ 1,000 to 2,000	227	246,609	41,525	-	-	-
2,000 to 3,000	88	216,940	36,576	-	-	-
3,000 to 4,000	65	224,080	36,769	-	-	-
4,000 to 5,000	48	223,868	36,775	-	-	-
5,000 to 10,000	108	759,218	120,911	-	-	-
10,000 to 15,000	36	484,807	76,180	-	-	-
15,000 to 20,000	17	261,574	38,570	-	-	-
20,000 to 25,000	8	189,065	29,762	-	-	-
25,000 to 50,000	20	797,930	124,280	-	-	-
50,000 to 100,000	12	1,015,008	152,417	-	-	-
100,000 to 500,000	14	3,044,110	483,880	-	-	-
Over \$500,000	3	3,312,815	540,279	-	-	-
TOTALS	1,031	10,900,912	1,739,369	(1)	(1)	(1)
CANADA						
	No.	\$	\$			
Below \$1,000	1,688	555,399	96,146			
\$ 1,000 to 2,000	2,519	1,970,205	315,008			
2,000 to 3,000	586	1,472,697	236,120			
3,000 to 4,000	406	1,447,592	231,362			
4,000 to 5,000	358	1,639,684	261,172			
5,000 to 10,000	946	6,937,000	1,075,740			
10,000 to 15,000	519	6,427,000	981,204			
15,000 to 20,000	284	4,984,987	753,062			
20,000 to 25,000	242	5,594,242	854,384			
25,000 to 50,000	613	22,180,042	3,328,892			
50,000 to 100,000	471	33,663,461	4,943,793			
100,000 to 500,000	428	95,378,947	14,442,101			
Over \$500,000	105	179,103,772	27,245,996			
TOTALS	9,178	361,567,740	54,806,973			
DEBIT ADJUSTMENT			757,924			
NET TOTAL			54,049,049			

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE H

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	
	Prince Edward Island			Nova Scotia			
	No.	\$	\$	No.	\$	\$	
	Agrarians	6	16,969	2,560	(x)	(x)	(x)
	Merchants	16	160,799	24,387	172	932,567	147,955
	Manufacturers	30	102,113	15,517	89	1,716,964	285,619
	Natural Resources	Nil	Nil	Nil	21	375,598	59,402
	Financial	79	1,615,322	130,607	59	843,194	133,717
	Public Utilities	Nil	Nil	Nil	47	422,110	64,989
	All Others	4	3,003	482	59	908,765	145,324
	TOTALS	135	1,898,206	173,553	447	5,199,198	837,006
	New Brunswick			Quebec			
	No.	\$	\$	No.	\$	\$	
	Agrarians	(x)	(x)	(x)	4	24,721	3,726
	Merchants	109	827,970	134,968	600	9,579,992	1,468,562
	Manufacturers	50	3,136,395	535,775	699	57,076,949	8,589,762
	Natural Resources	7	212,429	35,797	19	1,190,023	191,721
	Financial	29	62,196	10,821	387	20,976,129	2,412,268
	Public Utilities	10	256,375	41,211	117	17,757,304	2,821,539
	All Others	43	454,622	77,077	338	12,736,175	1,943,222
	TOTALS	248	4,949,987	835,649	2,164	119,341,293	17,430,800
	Ontario			Manitoba			
	No.	\$	\$	No.	\$	\$	
	Agrarians	13	64,687	9,783	4	15,682	2,220
	Merchants	823	17,344,897	2,717,302	291	6,313,349	987,314
	Manufacturers	992	122,446,969	18,648,146	107	4,003,101	655,380
	Natural Resources	62	17,813,659	2,899,156	11	708,992	104,317
	Financial	1,092	23,133,779	3,473,151	74	1,314,558	193,228
Public Utilities	108	4,124,765	645,104	16	374,405	47,806	
All Others	523	9,808,529	1,529,032	107	479,282	80,420	
TOTALS	3,613	194,737,285	29,921,674	610	13,209,369	2,070,685	

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE H - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others TOTALS Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others TOTALS Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others TOTALS	Saskatchewan			Alberta		
	No.	\$	\$	No.	\$	\$
	8	66,054	11,103	21	266,761	42,011
	235	883,480	148,059	178	1,675,159	263,084
	48	813,859	132,488	64	2,511,879	390,349
	4	67,096	10,584	35	1,886,620	291,626
	73	192,546	33,217	69	271,358	43,453
	12	230,337	29,587	28	960,191	150,936
	53	257,922	45,375	89	1,035,517	164,372
	433	2,511,294	410,413	484	8,607,485	1,345,831
	British Columbia			Yukon		
	No.	\$	\$	No.	\$	\$
	11	42,594	6,878	N11	N11	N11
	321	1,584,295	250,316	(x)	(x)	(x)
	155	2,890,747	488,833	N11	N11	N11
	25	1,692,018	266,158	4	184,325	36,621
	154	311,228	44,726	N11	N11	N11
	96	2,879,373	440,249	6	6,724	1,458
	269	1,500,657	242,209	3	21,662	3,914
	1,031	10,900,912	1,739,369	13	212,711	41,993
CANADA						
No.	\$	\$				
67	497,468	78,281				
2,745	39,302,508	6,141,947				
2,234	194,698,976	29,741,869				
188	24,130,760	3,895,382				
2,016	48,720,310	6,475,188				
440	27,011,584	4,242,879				
1,488	27,206,134	4,231,427				
9,178	361,567,740	54,806,973				
DEBIT ADJUSTMENT			757,924			
NET TOTAL			54,049,049			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

SEP 14 1983

